

Rodney College

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	0023
Principal:	Irene Symes
School Address:	287 Rodney Street, Wellsford
School Postal Address:	287 Rodney Street, Wellsford 0900
School Phone:	09 423 6030
School Email:	principal@rodneycollege.school.nz
Accountant / Service Provider:	School Finance Hub

Rodney College**Members of the Board of Trustees**

For the year ended 31 December 2022

Name	Position	How position Gained	Term Expired/Expires
Jason Warahi	Presiding Member	Elected	2025
Edwina Came	Co Presiding Member	Elected	2025
Kent Watson-Walker	Trustee	Elected	2025
Charlotte Eyre	Staff Trustee	Elected	2025
Rachel Brierly	Trustee	Elected	2025
Jeremiah Geuvara	Student Trustee	Elected	2025
Jame Hackett	Trustee	Elected	2025
Clare Hayward	Trustee	Elected	2022
Alan Batten	Staff Trustee	Elected	2022
Richard Pride	Trustee	Elected	2022
Jake Stokes	Student Trustee	Elected	2022
Mikaila Isla	Student Trustee	Elected	2022
Irene Symes	Principal		

Rodney College

Annual Report - For the year ended 31 December 2022

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Rodney College

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jason Warahi

Full Name of Presiding Member

DocuSigned by:

Jason Warahi

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Signature of Presiding Member

31 May 2023

Date:

Irene Symes

Full Name of Principal

DocuSigned by:

Irene Symes

D81006963536427

Signature of Principal

31 May 2023

Date:

Rodney College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,825,208	5,198,510	5,535,830
Locally Raised Funds	3	179,286	58,860	118,525
Interest Income		7,945	5,500	3,791
Total Revenue		6,012,439	5,262,870	5,658,146
Expenses				
Locally Raised Funds	3	52,061	1,750	36,872
Learning Resources	4	4,023,496	4,049,464	4,129,739
Administration	5	869,218	310,198	558,869
Finance		3,596	3,000	4,898
Property	6	1,052,372	955,206	970,247
Loss on Disposal of Property, Plant and Equipment		898	-	908
Total Expenses		6,001,641	5,319,618	5,701,533
Net Surplus / (Deficit) for the year		10,798	(56,748)	(43,387)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		10,798	(56,748)	(43,387)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Rodney College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		551,527	551,527	594,914
Total comprehensive revenue and expense for the year		10,798	(56,748)	(43,387)
Equity at 31 December		562,325	494,779	551,527

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Rodney College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	451,724	126,792	597,172
Accounts Receivable	8	358,649	288,800	284,102
GST Receivable		48,345	50,000	47,558
Prepayments		5,401	5,500	5,491
Investments	9	100,000	200,000	211,115
Funds Receivable for Capital Works Projects	17	50,315	-	75,072
		<u>1,014,434</u>	<u>671,092</u>	<u>1,220,510</u>
Current Liabilities				
Accounts Payable	11	476,099	352,000	344,672
Revenue Received in Advance	12	25,478	20,000	39,209
Provision for Cyclical Maintenance	13	10,656	10,168	70,831
Painting Contract Liability	14	57,922	57,922	57,922
Finance Lease Liability	15	24,551	24,551	44,445
Funds held in Trust	16	13,987	15,000	15,267
Funds held for Capital Works Projects	17	130,090	50,000	322,139
Funds held on behalf of Rodney Area Transport Network	18	153,689	35,000	220,923
		<u>892,472</u>	<u>564,641</u>	<u>1,115,408</u>
Working Capital Surplus/(Deficit)		121,962	106,451	105,102
Non-current Assets				
Investments	9	109,593	-	-
Property, Plant and Equipment	10	554,911	537,533	635,815
		<u>664,504</u>	<u>537,533</u>	<u>635,815</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	199,138	124,202	103,037
Painting Contract Liability	14	17,290	17,290	54,956
Finance Lease Liability	15	7,713	7,713	31,397
		<u>224,141</u>	<u>149,205</u>	<u>189,390</u>
Net Assets		<u>562,325</u>	<u>494,779</u>	<u>551,527</u>
Equity		<u>562,325</u>	<u>494,779</u>	<u>551,527</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Rodney College

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,403,994	1,197,587	1,324,483
Locally Raised Funds		180,832	53,968	122,765
Goods and Services Tax (net)		(787)	(2,442)	16,450
Payments to Employees		(867,781)	(643,190)	(759,545)
Payments to Suppliers		(496,369)	(585,623)	(541,903)
Interest Paid		(3,596)	(3,000)	(4,898)
Interest Received		7,593	5,424	3,635
Net cash from/(to) Operating Activities		223,886	22,724	160,987
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(139,937)	-
Purchase of Property Plant & Equipment (and Intangibles)		(39,556)	100,219	(45,738)
Purchase of Investments		-	11,115	(160,029)
Proceeds from Sale of Investments		-	-	109,593
Net cash from/(to) Investing Activities		(39,556)	(28,603)	(96,174)
Cash flows from Financing Activities				
Finance Lease Payments		(36,050)	(43,578)	(41,863)
Painting contract payments		(57,922)	(37,666)	(57,922)
Funds Administered on Behalf of Third Parties		(235,806)	(383,257)	480,456
Net cash from/(to) Financing Activities		(329,778)	(464,501)	380,671
Net increase/(decrease) in cash and cash equivalents		(145,448)	(470,380)	445,484
Cash and cash equivalents at the beginning of the year	7	597,172	597,172	151,688
Cash and cash equivalents at the end of the year	7	451,724	126,792	597,172

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Rodney College

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Rodney College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. If applicable, future operating lease commitments are disclosed in note 23b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	20-40 years
Building Improvements	15-40 years
Furniture and equipment	3-20 years
Information and communication technology	2-5 years
Motor vehicles	2-12 years
Textbooks	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

k) Impairment of property, plant, and equipment

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the assets's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from staff, trust and PPTA where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's five year capital works agreement. These funds are held on behalf and for a specified purpose, as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

g) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7-10 year period, the economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, finance lease liability and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain on derecognition are recognised in surplus or deficit.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

u) Services Received In-Kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in-kind in the Statement of Comprehensive Revenue and Expense.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,800,089	1,131,687	1,469,412
Teachers' Salaries Grants	3,195,420	3,312,000	3,309,541
Use of Land and Buildings Grants	737,394	674,623	674,623
Other Government Grants	92,305	80,200	82,254
	<u>5,825,208</u>	<u>5,198,510</u>	<u>5,535,830</u>

The school has opted in to the donations scheme for this year. Total amount received was \$56,250.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	57,356	1,000	13,651
Curriculum related Activities - Purchase of goods and services	40,102	8,000	29,066
Fees for Extra Curricular Activities	38,979	9,200	46,804
Trading	7,271	-	-
Other Revenue	35,578	40,660	29,004
	<u>179,286</u>	<u>58,860</u>	<u>118,525</u>
Expenses			
Extra Curricular Activities Costs	39,194	1,750	36,872
Trading	12,867	-	-
	<u>52,061</u>	<u>1,750</u>	<u>36,872</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>127,225</u>	<u>57,110</u>	<u>81,653</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	237,935	191,037	192,588
Equipment Repairs	-	-	3,189
Information and Communication Technology	43,167	44,498	41,945
Library Resources	2,373	2,000	1,475
Employee Benefits - Salaries	3,601,572	3,652,929	3,750,200
Staff Development	17,765	21,000	11,305
Depreciation	120,684	138,000	129,037
	<u>4,023,496</u>	<u>4,049,464</u>	<u>4,129,739</u>

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	13,640	13,640	13,710
Board Fees	7,100	5,665	5,500
Board Expenses	4,880	3,905	4,462
Healthy Lunch Programme	465,450	-	233,858
Communication	7,633	13,500	6,610
Consumables	10,760	250	8,196
Operating Lease	6,172	-	6,366
Other	31,085	24,850	27,487
Employee Benefits - Salaries	303,037	229,188	234,495
Insurance	9,111	8,000	7,797
Service Providers, Contractors and Consultancy	10,350	11,200	10,388
	<u>869,218</u>	<u>310,198</u>	<u>558,869</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	68,791	66,584	13,173
Consultancy and Contract Services	850	1,164	60,185
Cyclical Maintenance Provision	36,766	37,855	31,768
Grounds	18,031	15,700	15,576
Heat, Light and Water	38,688	40,300	35,906
Rates	183	500	556
Repairs and Maintenance	79,344	40,088	63,789
Use of Land and Buildings	737,394	674,623	674,623
Security	1,468	1,500	1,207
Employee Benefits - Salaries	70,857	76,892	73,464
	<u>1,052,372</u>	<u>955,206</u>	<u>970,247</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	351,724	126,792	497,172
Short-term Bank Deposits	100,000	-	100,000
Cash and cash equivalents for Statement of Cash Flows	<u>451,724</u>	<u>126,792</u>	<u>597,172</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	2,040	3,000	3,017
Interest Receivable	2,598	800	724
Banking Staffing Underuse	85,146	-	-
Teacher Salaries Grant Receivable	268,865	285,000	280,361
	<u>358,649</u>	<u>288,800</u>	<u>284,102</u>
Receivables from Exchange Transactions	4,638	3,800	3,741
Receivables from Non-Exchange Transactions	354,011	285,000	280,361
	<u>358,649</u>	<u>288,800</u>	<u>284,102</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,000	200,000	211,115
Non-current Asset			
Long-term Bank Deposits	109,593	-	-
Total Investments	<u>209,593</u>	<u>200,000</u>	<u>211,115</u>

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land - School	50,000	-	-	-	-	50,000
Buildings - School	131,553	-	-	-	(4,881)	126,672
Building improvements - Crown	64,071	-	-	-	(6,305)	57,766
Furniture and Equipment	226,431	34,301	-	-	(42,125)	218,607
Information and Communication Technology	58,241	1,003	-	-	(18,173)	41,071
Motor Vehicles	8,815	-	-	-	(2,284)	6,531
Leased Assets	77,546	1,122	-	-	(44,102)	34,566
Library Resources	19,158	4,252	(898)	-	(2,814)	19,698
Balance at 31 December 2022	635,815	40,678	(898)	-	(120,684)	554,911

The net carrying value of furniture and equipment held under a finance lease is \$34,566 (2021: \$77,546)

The net carrying value of motor vehicles held under a finance lease is \$8,815 (2021: \$6,531)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land - School	50,000	-	50,000	50,000	-	50,000
Buildings - School	193,726	(67,054)	126,672	193,726	(62,173)	131,553
Building improvements - Crown	345,557	(287,791)	57,766	345,557	(281,486)	64,071
Furniture and Equipment	1,010,400	(791,793)	218,607	976,100	(749,669)	226,431
Information and Communication Technology	997,869	(956,798)	41,071	996,865	(938,624)	58,241
Motor Vehicles	148,752	(142,221)	6,531	148,752	(139,937)	8,815
Textbooks	1,319	(1,319)	-	1,319	(1,319)	-
Leased Assets	277,630	(243,064)	34,566	276,508	(198,962)	77,546
Library Resources	86,426	(66,728)	19,698	86,215	(67,057)	19,158
Balance at 31 December	3,111,679	(2,556,768)	554,911	3,075,042	(2,439,227)	635,815

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	153,174	10,000	9,670
Accruals	15,468	12,000	13,460
Employee Entitlements - Salaries	273,195	295,000	288,231
Employee Entitlements - Leave Accrual	34,262	35,000	33,311
	<u>476,099</u>	<u>352,000</u>	<u>344,672</u>
Payables for Exchange Transactions	476,099	352,000	344,672
	<u>476,099</u>	<u>352,000</u>	<u>344,672</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry	-	-	14,300
Other	25,478	20,000	24,909
	<u>25,478</u>	<u>20,000</u>	<u>39,209</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	173,868	173,868	142,100
Increase to the Provision During the Year	36,766	37,855	31,768
Use of the Provision During the Year	(840)	-	-
Other Adjustments	-	(77,353)	-
Provision at the End of the Year	<u>209,794</u>	<u>134,370</u>	<u>173,868</u>
Cyclical Maintenance - Current	10,656	10,168	70,831
Cyclical Maintenance - Non current	199,138	124,202	103,037
	<u>209,794</u>	<u>134,370</u>	<u>173,868</u>

The school's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

14. Painting Contract Liability

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Due within one year	57,922	57,922	57,922
Due after one year	17,290	17,290	54,956
	<u>75,212</u>	<u>75,212</u>	<u>112,878</u>

In 2018 the Board signed an agreement with Carcus Group Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2018. The agreement has an annual commitment of \$57,922. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment.
Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	25,660	24,551	47,975
Later than One Year and no Later than Five Years	7,914	7,713	32,912
Future Finance Charges	(1,310)	-	(5,045)
	<u>32,264</u>	<u>32,264</u>	<u>75,842</u>
Represented by			
Finance lease liability - Current	24,551	24,551	44,445
Finance lease liability - Non current	7,713	7,713	31,397
	<u>32,264</u>	<u>32,264</u>	<u>75,842</u>

16. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	13,987	15,000	15,267
	<u>13,987</u>	<u>15,000</u>	<u>15,267</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts / Receivable from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Roofing		11,878	-	-	(11,878)	-
Physics/Dblock		8,384	-	-	(8,384)	-
Block Heating		(3,750)	-	-	3,750	-
Boiler Removal		(48,243)	-	-	48,243	-
Carpentry		(11,207)	-	-	11,207	-
Electrical Upgrade		40,931	-	-	(40,931)	-
Window Replacement Tech and Gym		10,535	-	-	-	10,535
Electrical Works		(434)	-	-	434	-
Plumbing & Drainage		410	-	-	(410)	-
E Block Toilet Fire		23	-	-	(23)	-
Canteen Floor		(11,438)	-	-	11,438	-
Artificial Turf		60,144	-	(90,377)	-	(30,233)
Roofing Stage 2		127,256	-	(147,338)	-	(20,082)
AMS DQL Upgrades		62,578	250,000	(193,023)	-	119,555
Totals		247,067	250,000	(430,738)	13,446	79,775

Represented by:

Funds Held on Behalf of the Ministry of Education	130,090
Funds Receivable from the Ministry of Education	(50,315)

	2021	Opening Balances	Receipts / Receivable from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Roofing		(41,048)	54,989	(2,063)	-	11,878
Physics/Dblock		8,384	-	-	-	8,384
Block Heating		(3,750)	-	-	-	(3,750)
Boiler Removal		(48,243)	-	-	-	(48,243)
Carpentry		(11,207)	-	-	-	(11,207)
Electrical Upgrade		40,931	-	-	-	40,931
Window Replacement Tech and Gym		10,535	-	-	-	10,535
Electrical Works		(434)	-	-	-	(434)
Plumbing & Drainage		410	-	-	-	410
E Block Toilet Fire		23	-	-	-	23
Canteen Floor		(11,438)	-	-	-	(11,438)
Artificial Turf		13,386	205,682	(158,924)	-	60,144
Restricted Key System		-	24,872	(24,872)	-	-
Roofing Stage 2		-	138,326	(11,070)	-	127,256
AMS DQL Upgrades		-	111,442	(48,864)	-	62,578
Totals		(42,451)	535,311	(245,793)	-	247,067

Represented by:

Funds Held on Behalf of the Ministry of Education	322,139
Funds Receivable from the Ministry of Education	(75,072)

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

18. Funds Held on Behalf of Rodney Area Transport Network

Rodney College is the lead school and holds funds on behalf of the Rodney Area Transport cluster, a group of schools funded by the Ministry to share transport costs.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	220,923	-	31,209
Funds Received from Cluster Members	-	35,000	1,352,360
Funds Received from MoE	1,461,859	-	-
Funds Spent on Behalf of the Cluster	1,529,093	-	1,162,646
Funds Held at Year End	153,689	35,000	220,923

19. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	7,100	5,500
<i>Leadership Team</i>		
Remuneration	435,353	417,509
Full-time equivalent members	3	3
Total key management personnel remuneration	442,453	423,009

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

The total value of remuneration paid or payable to the Principal(s) was in the following bands:

	2022	2021
	Actual	Actual
	\$000	\$000
<i>Principal 1</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-
<i>Principal 2 (Acting)</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-
<i>Principal 3 (Acting)</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration	2022	2021
\$000	FTE Number	FTE Number
130 - 140	-	1.00
120 - 130	-	1.00
110 - 120	2.00	1.00
100 - 110	7.00	6.00
	9.00	9.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022.

(Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Additional Funding wash up payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a Minibus

	2022 Actual \$	2021 Actual \$
No later than One Year	-	3,183
	-	3,183

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	451,724	126,792	597,172
Receivables	358,649	288,800	284,102
Investments - Term Deposits	209,593	200,000	211,115
Total Financial Assets Measured at Amortised Cost	<u>1,019,966</u>	<u>615,592</u>	<u>1,092,389</u>
Financial liabilities measured at amortised cost			
Payables	476,099	352,000	344,672
Finance Leases	32,264	32,264	75,842
Painting Contract Liability	75,212	75,212	112,878
Total Financial Liabilities Measured at Amortised Cost	<u>583,575</u>	<u>459,476</u>	<u>533,392</u>

25. Subsequent Events - Extreme weather Events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

Independent Auditor's Report

To the readers of Rodney College's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Rodney College (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Rodney College.

A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



RODNEY COLLEGE

Educating learners today for a better tomorrow

Rodney College Analysis of Variance for 2022

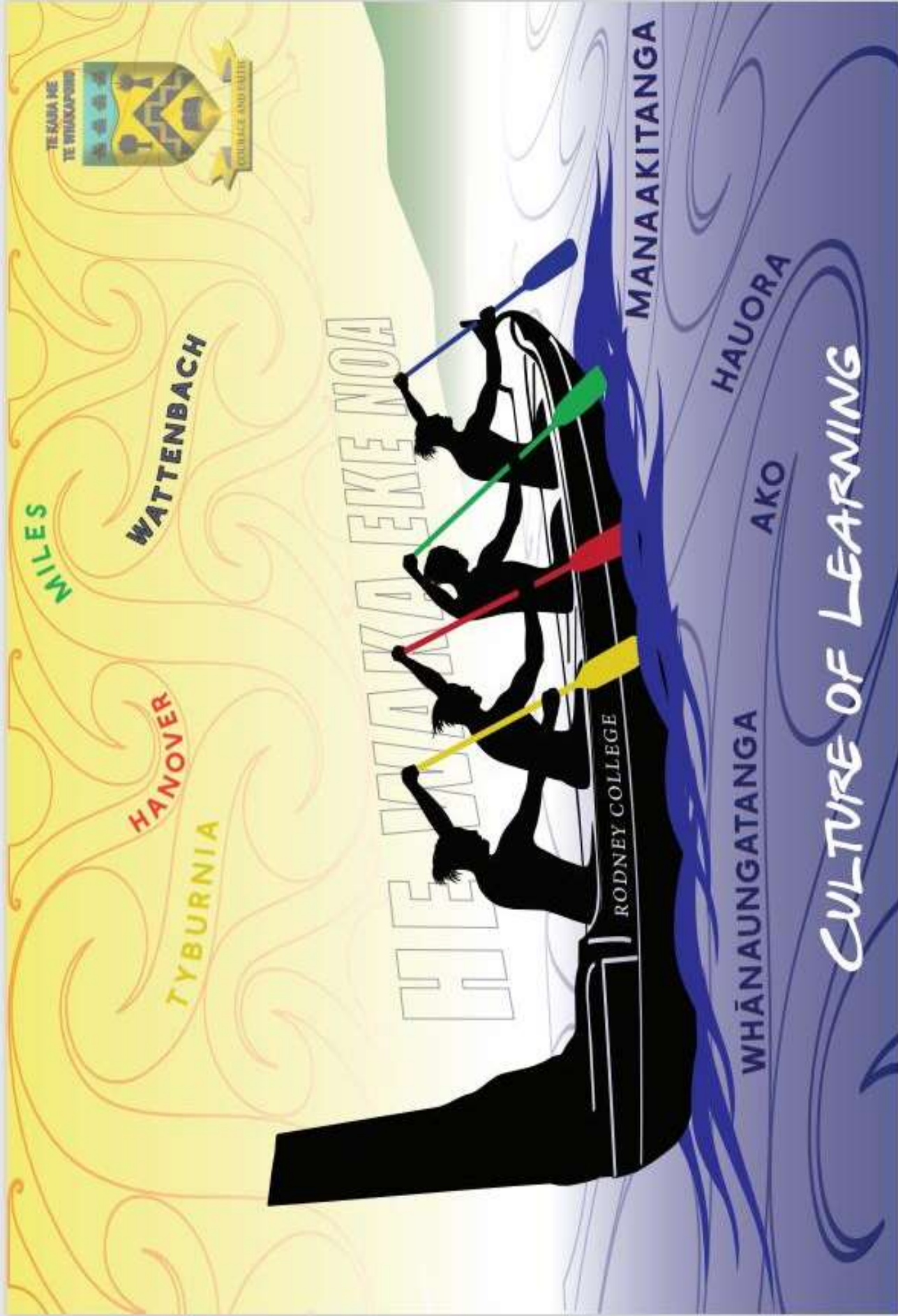
Vision

Rodney College students:

- respect themselves, others and the environment
- take risks and embrace challenges
- are creative, enterprising thinkers
- aim for personal excellence
- strive to become self-directed, life-long learners

The Vision Statement sums up our commitment to creating confident, connected- 21st Century learners.





Strategic Goals 2022 – 2025

Strategic Goal 1

All students experience success as learners
Key Competency Managing Self

Strategic Goal 2

All students have high levels of well-being
Key Competency Relating to Others

Strategic Goal 3

All students are confident contributors within our school and community
Key Competency Participating and Contributing



Managing Self

Relating to Others

Participating and Contributing

All students experience success as learners

- Students make academic progress and achieve to their full potential
- Learners bring who they are to their learning
- Student achievement is regularly monitored by all teachers to support students to gain the best result possible
- All success is identified, acknowledged and celebrated at an individual, year group and community level.
- High levels of attendance occur across all Year levels
- We regularly review how to best deliver the NZ curriculum to respond to the needs of our learners and the changing nature of society.
- We are all committed to raising the achievement of our Maori and Priority Learners

All students have high levels of wellbeing

- Our learning environment supports physical, social, mental/emotional well being
- Responsive processes and systems enable us to effectively manage student well-being
- Students are supported with the skills and knowledge to maintain healthy relationships and develop resiliency
- Effective relationships between teachers and learners enhance student learning
- Our House structure fosters a strong whanau connect and enables student agency
- Improved physical infrastructure supports student learning and well-being

All students are confident contributors within our school & community

- Students are confident in their identity, language and culture as citizens of Aotearoa New Zealand
- Culturally responsive pedagogies enhance student learning and sense of belonging
- Diversity is valued, supported and celebrated
- Student voice and choice is valued and included in decision making
- Students, whanau and our wider community have pride in our school and are well connected
- All students will have a successful transition to training, employment or tertiary education as appropriate

Annual School Improvement Plan 2022

Improvement Plan - Domain: Ako/ Learning

Strategic Goal 1: All students experience success as learners

ANNUAL PLAN: Actions in 2022 (highlighted)	Outcomes/ evaluation and next steps 2023
<ul style="list-style-type: none"> ● Imbed the Culture of Learning kaupapa so it is widely understood and practiced by all. (PB4L) ● Teachers engage in effective teaching interactions and relationships with learners (CRRP/PB4L) ● Student success (academic and non-academic) is celebrated regularly at an individual, year group, school and community level. 	<ul style="list-style-type: none"> ● Good progress made in imbedding RC Culture of Learning: Classroom/subject specific behaviour expectation rubrics using 4 pou, developed and agreed to by students /teachers in Term 1. Reviewed in TOD Term 2. School blessing and celebration of 4 pou murals. ● CRRP/PB4L school based PLD sessions -Term 2 ● PB4L Focus group established with ongoing support from MOE (Jenny Baker) Staff wide PLD led by PB4L group in Term 3 & 4. ● Celebrating student success: Deans assemblies introduced at the end of each term to acknowledge student success. ● Departmental rewards systems trialled. <p>Focus in 2023:</p> <ul style="list-style-type: none"> ● Increase the acknowledging what students are doing right/celebrating success frequently at classroom and whanau level and around the grounds. Agreed formalised rewards system needed to identify and acknowledge success in all forms. ● Introduce a whole school, generic matrix/rubric to get an agreed, consistent understanding and enforcement of expectations (staff/students) Coherent, consistent simple messages understood by all. ● Uniform-set expectations early (Whanau Teachers/Deans) ● Ready to learn - devices/equipment ● Being a learner-attendance/engagement in all my lessons ● Identify consequences when these have not been met. Tier 1/2/3 ● Review RCSRS

- Innovative curriculum design & timetabling maximises our learners needs and engagement (NZC Review)
- Teachers are informed & engaged in the implementation of the new **NCEA assessment framework (4 Accord TODs) and are** redesigning junior teaching programme to align with the new framework.
- Improve data gathering and respond to information so that we lift student **attendance** at all levels (**PB4L**)
- Improve **Maori** student attendance and achievement to equal or better than the rest of the school
- Align department strategic goals and actions for improving **Maori** and **Male** student achievement with the school wide goals and actions.
- Identify students **at risk** of not achieving and initiate appropriate, timely interventions

- 4 ACCORD TOD provided teachers opportunity to review and develop NCEA programmes and align these to new standards and NZC. One cluster day with surrounding secondary schools at Ruawai College in Term 4 with RC teachers presenting Literacy workshop.
 - Science teachers engaged in STEM PLD. A number of workshops with students offered using outside experts e.g. Forensics to foster student interest in Science.
 - Involvement in the Literacy (English Dept) and Numeracy (Maths Dept) NCEA pilot. PLD on increasing literacy and numeracy skills in departments.
 - Departments/teachers continue to strengthen our capacity to complete diagnostic assessment AsTTle and NCEA (Year11-13) examinations using a secure digital platform.
 - SLT Participation in Attendance and Engagement Working Group: MOE involvement with Rodney schools collecting, analysing and sharing critical data on attendance for 2022.
 - MOE funding and RC involvement in North Auckland cluster group/Managed Moves for identified 'at risk' students.
- Focus in 2023:**
- Increased responsibility of whanau teachers to check and follow-up on absences. Immediate follow up with home. IEPs to support reluctant learners.
 - He Maara Hou facilitator Gabriel Paikea worked with an identified Year 10 group – A number of full day workshops in the whare were run to support and re-engage priority learners.
 - Additional Year 10 Sport class introduced in both semesters to meet the needs of learners.
 - Tikanga Maori focus and approach introduced with a Year 10 class to increase student ability to access learning. This class also completed a Hospitality internal to increase engagement.
 - Level 1 students at risk identified and provided with extensive TA support throughout 2022 using Yr 11MOE funding.
 - **Spring back:** November/December individualised programme for identified priority learners Yr 11-13.

Improvement Plan - Domain: Hauora / Well-Being

Strategic Goal 2: All students have high levels of well-being

ANNUAL PLAN: Actions	Responsibility
<ul style="list-style-type: none"> ● Restorative Practices are understood and used by all teachers, deans and SLT as a preventative measure and in response to inappropriate student behaviour ● Positive, respectful relationships are fostered and there are increased opportunities for students to develop their skills as tuakana/teina ● Students are provided with choice, so that power is shared - Learners have a right to self-determination ● Student Voice is included in decision making at classroom, whanau and year level ● Pastoral systems and Guidance are used to support students holistically and respond to student need appropriately. Regular MDT meetings occur to provide wrap around support for students identified as 'at risk' ● Improved use of KAMAR to record student behaviour and generate the data needed to make informed decisions around student behaviour management. 	<ul style="list-style-type: none"> ● A review investigating teacher understanding and use of Restorative Practices completed by PB4L with a plan for the opportunity to share knowledge/good practices in 2023. ● CouncilPro introduced in term 2 by the GC, this has enhanced pastoral support data to inform the BOT, SLT and staff and assist in prioritising targeted support for students. ● A Peer Mentoring programme was successfully introduced in Whanau classes in Term 1. This was delivered by senior students (tuakana/teina) in each whanau. ● AKO observations with focus on how teachers foster/build positive student relationships/4 pou, followed by learning conversations with teachers completed Term 1/early Term 2. ● Introduced new programme in collaboration with Springboard educating Year 11 students on drug usage awareness "The P Project". ● GC collated referrals from Deans of students who would have been flagged at MDTs. GC worked closely with SENCO and nurse to possible to provide wrap around support. <p>Focus in 2023:</p> <ul style="list-style-type: none"> ● Include student agency/voice in development of school-wide behaviour expectations and rewards. ● Regular meetings of DP /SLT with Student Leaders, whanau leaders, student council, head leaders hearing and sharing student voice. Information used to inform decision making. ● RCSRR review to identify consequences to support behaviour expectations and consequences at Tier 2.i.e. bullying/defiance/vaping/damage to property/violence ● Review and streamline MDT processes. ● Preliminary investigation into KAMAR use completed with suggested changes to the categories on Kamar. PB4L Group with SLT to determine the next steps.

Improvement Plan - Domain: Valued Contributors Manaakitanga/Whanaungatanga

Strategic Goal 3: All students are confident, contributors within our school and community

ANNUAL PLAN: Actions	Responsibility
<ul style="list-style-type: none"> ● Teachers participate in PB4L to establish positive behaviour expectations and support students to do the right thing ● Enhance the Whanau Leadership structure so that students have increased opportunities to develop as leaders and student agency is validated. ● Develop opportunities for students to form partnerships with local community groups/events/ environmental activities at an individual, class and Whanau/House level. e.g. Atiu Creek/Dune planting, Food Bank collections etc ● Develop meaningful partnerships with Maori whanau that includes regular meetings with parents/students to identify Maori aspirations and ways to realise these at the school. 	<p>2x TOD dedicated to teacher PLD. Trialled classroom rubrics throughout 2022. Focus in 2023: Further work is needed embed the four pou/values into all aspects of school life. Teachers and students need to set high expectations and support each other to meet these.</p> <p>Peer Mentoring programme led by whanau leaders - Term 1. Focus in 2023: Develop this programme further using student input to drive it (consequences and rewards) PB4L/Learning Culture- 4 pou included into Peer Mentoring/ AC programme at levels</p> <p>Atiu Creek planting completed in Term 1. Aquabots, Student Council driven 'Non uniform day' to provide monetary donations to local organisations / food bank donations and support for local animal rescue. Student leaders involved in community events - ANZAC day, Curry's Bush opening. Grace farm: Year 10 practical work initiative introduced.</p> <p>He Maara Hou community hui with parents in Term 3 to engage and seek feedback from our Maori whanau. Aotearoa histories: Social Science PLD development of new curriculum Focus in 2023 Relationship building is key to authentic implementation of ANZHC. Social Science Dept intend to collaborate and extend this kaupapa to wider school in 2023.</p>

2022 Achievement Targets

Consultation based on historical participation- based data has been used to inform our targets.

AKO/Learning All students experience success as learners Managing Self

Participation based Achievement:

- 80% of Senior students will gain their NCEA Level 1/2/3 certificate L1 - 79.5% L2 – 77.8% L3- 77.3%
- 80% of Year 9 students will be Proficient at Curriculum Level 4/Achieved JCEA or better- **ATTAINED**
- 80% of Year 10 students will be Proficient at Curriculum Level 5/Achieved JCEA or better- **ATTAINED**

Quality Achievement:

- 15% of students who achieve NCEA Level 1, 2 and 3, will do so with Excellence **NOT ATTAINED** L1 - 14.3% L2 – 14.3 % L3 – 8.8%
- 20% of Year 9 students will be Advanced at Curriculum Level 4/Excellence JCEA
- 20% of Year 10 students will be Advanced at Curriculum Level 5/Excellence JCEA
- UE Achievement: 30% of eligible students gain the UE qualification **ATTAINED** Year 13 – 38.6%
- All leavers will achieve a minimum of NCEA Level 1 numeracy and UE literacy- **ATTAINED**

Attendance: 80 - 100% attendance or better at all levels **NOT ATTAINED** (Covid return)

Term 1: 78.3% **Term 2:** 73.2% **Term 3:** 78.8% **Term 4:** 80.1%

Maori Attendance: Equal to European or better

Term 1: Maori - 45%
Euro - 63%

Term 2: Maori - 44%
Euro - 62%

Term 3: Maori 49%
Euro 64.4%

Term 4: Maori 51%
Euro 64.4%

Rodney College

Kiwi Sport Report for 2022

Kiwisport funding for 2022 was \$9,159.26

The funding was used to supplement the Sports Coordinators salary.

The Colleges sporting program is administered and supervised by the Sport Coordinator who is employed on average 40 hours per week.

2022 started with restrictions due to Covid. We were unable to enter large events such as Northland Athletics due to restrictions on large gatherings.

We still managed to play a lot of sports throughout the year and had a very successful Sports and Cultural prizegiving indoors for the first time in 2years with a lot of talented students receiving awards. We had a strong Football team and Hockey team, 5 Netball teams with a Y9 team competing at North Harbour. We are one of the few schools still playing Cricket and managed to have a few good games. We played in approximately 7 basketball Tournaments with some of our students playing at a representative level.

Many of our students have been selected to represent Northland in Squash, Tag, Basketball, Football, Jujitsu, Archery.

50% of our students represented our school in sport and fairly even split between males and females.