

Rodney College

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

Name	Position	How position on board gained	Term Expired/Expires
Jason Warahi	Presiding Member	Elected	2025
Edwina Came	Co Presiding Member	Elected	2025
Kent Watson-Walker	Trustee	Elected	2025
James Hackett	Trustee	Elected	2025
Rachel Brierly	Trustee	Elected	2025
Charlotte Eyre	Staff Trustee	Elected	2025
Jeremiah Geuvara	Student Trustee	Elected	2023
Amber Nightingale	Student Trustee	Elected	2024
Irene Symes	Principal		

Rodney College

Annual Financial Statements - For the year ended 31 December 2023

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Rodney College

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jason Warahi
Full Name of Presiding Member

DocuSigned by:
Jason Warahi
2DAE14F5F8064AB
Signature of Presiding Member

31 May 2024
Date:

Irene Symes
Full Name of Principal

DocuSigned by:
Irene Symes
D81006963536427
Signature of Principal

31 May 2024
Date:

Rodney College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	6,143,962	5,317,596	5,825,208
Locally Raised Funds	3	230,910	70,796	179,286
Interest		17,958	5,900	7,945
Total Revenue		6,392,830	5,394,292	6,012,439
Expense				
Locally Raised Funds	3	121,364	-	52,061
Learning Resources	4	4,213,234	4,080,665	4,023,496
Administration	5	795,342	350,229	869,218
Interest		4,557	2,000	3,596
Property	6	1,280,030	994,316	1,052,372
Loss on Disposal of Property, Plant and Equipment		133	-	898
Total Expense		6,414,660	5,427,210	6,001,641
Net Surplus / (Deficit) for the year		(21,830)	(32,918)	10,798
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(21,830)	(32,918)	10,798

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 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January	562,325	562,325	551,527
Total comprehensive revenue and expense for the year	(21,830)	(32,918)	10,798
Contribution - Furniture and Equipment Grant	47,632	-	-
Equity at 31 December	588,127	529,407	562,325
Accumulated comprehensive revenue and expense	588,127	529,407	562,325
Equity at 31 December	588,127	529,407	562,325

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	562,956	342,337	451,724
Accounts Receivable	8	387,687	275,000	358,649
GST Receivable		62,584	50,000	48,345
Prepayments		6,635	5,500	5,401
Inventories	9	16,795	-	-
Investments	10	100,000	250,000	100,000
Funds Receivable for Capital Works Projects	18	16,748	-	50,315
		1,153,405	922,837	1,014,434
Current Liabilities				
Accounts Payable	12	511,724	345,500	476,099
Revenue Received in Advance	13	45,222	20,000	25,478
Provision for Cyclical Maintenance	14	72,801	-	10,656
Painting Contract Liability	15	37,545	17,290	57,922
Finance Lease Liability	16	17,132	17,150	24,551
Funds held in Trust	17	9,166	15,000	13,987
Funds held for Capital Works Projects	18	18,572	50,000	130,090
Funds held on behalf of Rodney Area Transport Network	19	225,104	150,000	153,689
		937,266	614,940	892,472
Working Capital Surplus/(Deficit)		216,139	307,897	121,962
Non-current Assets				
Investments	10	109,593	-	109,593
Property, Plant and Equipment	11	523,851	497,814	554,911
		633,444	497,814	664,504
Non-current Liabilities				
Provision for Cyclical Maintenance	14	232,060	246,904	199,138
Painting Contract Liability	15	-	-	17,290
Finance Lease Liability	16	29,396	29,400	7,713
		261,456	276,304	224,141
Net Assets		588,127	529,407	562,325
Equity		588,127	529,407	562,325

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,374,983	1,412,742	1,403,994
Locally Raised Funds		240,634	65,358	180,832
Goods and Services Tax (net)		(14,239)	(1,655)	(787)
Payments to Employees		(644,759)	(756,833)	(867,781)
Payments to Suppliers		(799,240)	(674,182)	(496,369)
Interest Paid		(4,557)	(2,000)	(3,596)
Interest Received		16,606	5,498	7,593
Net cash from/(to) Operating Activities		169,428	48,928	223,886
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(142,221)	-
Purchase of Property Plant & Equipment (and Intangibles)		(32,583)	100,400	(39,556)
Purchase of Investments		-	(150,000)	-
Proceeds from Sale of Investments		-	109,593	-
Net cash from/(to) Investing Activities		(32,583)	(82,228)	(39,556)
Cash flows from Financing Activities				
Furniture and Equipment Grant		47,632	-	-
Finance Lease Payments		(24,221)	14,286	(36,050)
Painting Contract Payments		(37,667)	(57,922)	(57,922)
Funds Administered on Behalf of Other Parties		(11,357)	(32,451)	(235,806)
Net cash from/(to) Financing Activities		(25,613)	(76,087)	(329,778)
Net increase/(decrease) in cash and cash equivalents		111,232	(109,387)	(145,448)
Cash and cash equivalents at the beginning of the year	7	451,724	451,724	597,172
Cash and cash equivalents at the end of the year	7	562,956	342,337	451,724

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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 statements have been prepared for the period 1 January 2023 to 31 December 2023 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 14.

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 11.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

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 16. Future operating lease commitments are disclosed in note 24.

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 recognised as 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 2023

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 School's 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 material.

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 2023

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 asset'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 and annual leave earned, by non teaching staff, 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 student funds, staff funds, Trust and PPTA funds where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are 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 2023

q) Shared Funds

Shared funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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.

s) 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 or loss on derecognition are recognised in surplus or deficit.

t) 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.

u) Budget Figures

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

v) 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 2023

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,810,397	1,244,340	1,800,089
Teachers' Salaries Grants	3,401,243	3,312,000	3,195,420
Use of Land and Buildings Grants	845,786	678,000	737,394
Other Government Grants	86,536	83,256	92,305
	<u>6,143,962</u>	<u>5,317,596</u>	<u>5,825,208</u>

The school has opted in to the donations scheme for this year. Total amount received was \$53,480.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	18,236	10,000	57,356
Curriculum related Activities - Purchase of goods and services	38,168	22,336	40,102
Fees for Extra Curricular Activities	62,900	6,000	38,979
Trading	69,988	-	7,271
Other Revenue	41,618	32,460	35,578
	<u>230,910</u>	<u>70,796</u>	<u>179,286</u>
Expense			
Extra Curricular Activities Costs	72,374	-	39,194
Trading	48,990	-	12,867
	<u>121,364</u>	<u>-</u>	<u>52,061</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>109,546</u>	<u>70,796</u>	<u>127,225</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	252,905	185,792	237,935
Information and Communication Technology	65,612	63,500	43,167
Library Resources	1,956	2,400	2,373
Employee Benefits - Salaries	3,769,091	3,709,055	3,601,572
Staff Development	11,977	21,000	17,765
Depreciation	111,693	98,918	120,684
	<u>4,213,234</u>	<u>4,080,665</u>	<u>4,023,496</u>

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	14,050	14,050	13,640
Board Fees	4,065	5,665	7,100
Board Expenses	762	3,712	4,880
Healthy School Lunch Programme	417,168	-	465,450
Communication	11,619	7,300	7,633
Consumables	6,605	1,250	10,760
Operating Leases	-	-	6,172
Other	32,402	22,600	31,085
Employee Benefits - Salaries	290,857	278,412	303,037
Insurance	8,334	8,000	9,111
Service Providers, Contractors and Consultancy	9,480	9,240	10,350
	<u>795,342</u>	<u>350,229</u>	<u>869,218</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	82,806	69,200	68,791
Consultancy and Contract Services	1,205	1,200	850
Cyclical Maintenance	95,067	60,802	36,766
Grounds	19,022	20,250	18,031
Heat, Light and Water	37,784	36,500	38,688
Rates	183	150	183
Repairs and Maintenance	116,806	43,940	79,344
Use of Land and Buildings	845,786	678,000	737,394
Security	2,442	1,500	1,468
Employee Benefits - Salaries	78,929	82,774	70,857
	<u>1,280,030</u>	<u>994,316</u>	<u>1,052,372</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.

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	462,056	342,337	351,724
Short-term Bank Deposits	100,900	-	100,000
Cash and cash equivalents for Statement of Cash Flows	<u>562,956</u>	<u>342,337</u>	<u>451,724</u>

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

Of the \$562,956 Cash and Cash Equivalents, \$18,572 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,536	2,000	2,040
Interest Receivable	3,950	3,000	2,598
Banking Staffing Underuse	105,607	-	85,146
Teacher Salaries Grant Receivable	276,594	270,000	268,865
	<u>387,687</u>	<u>275,000</u>	<u>358,649</u>
Receivables from Exchange Transactions	5,486	5,000	4,638
Receivables from Non-Exchange Transactions	382,201	270,000	354,011
	<u>387,687</u>	<u>275,000</u>	<u>358,649</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	16,795	-	-
	<u>16,795</u>	<u>-</u>	<u>-</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	250,000	100,000
Non-current Asset			
Long-term Bank Deposits	109,593	-	109,593
Total Investments	<u>209,593</u>	<u>250,000</u>	<u>209,593</u>

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land - School	50,000	-	-	-	-	50,000
Buildings - School	126,672	-	-	-	(4,882)	121,790
Building improvements - Crown	57,766	4,054	-	-	(6,373)	55,447
Furniture and Equipment	218,607	7,611	(122)	-	(39,779)	186,317
Information and Communication Technology	41,071	17,330	-	-	(18,107)	40,294
Motor Vehicles	6,531	-	-	-	(2,283)	4,248
Leased Assets	34,566	48,183	-	-	(37,360)	45,389
Library Resources	19,698	3,589	(12)	-	(2,909)	20,366
Balance at 31 December 2023	554,911	80,767	(134)	-	(111,693)	523,851

The net carrying value of furniture and equipment held under a finance lease is \$45,389 (2022: \$34,566)

The net carrying value of motor vehicles held under a finance lease is \$Nil (2022: \$8,815)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	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	(71,936)	121,790	193,726	(67,054)	126,672
Building improvements - Crown	349,610	(294,163)	55,447	345,557	(287,791)	57,766
Furniture and Equipment	1,017,195	(830,878)	186,317	1,010,400	(791,793)	218,607
Information and Communication Technology	1,015,198	(974,904)	40,294	997,869	(956,798)	41,071
Motor Vehicles	148,752	(144,504)	4,248	148,752	(142,221)	6,531
Textbooks	-	-	-	1,319	(1,319)	-
Leased Assets	325,813	(280,424)	45,389	277,630	(243,064)	34,566
Library Resources	89,964	(69,598)	20,366	86,426	(66,728)	19,698
Balance at 31 December 2023	3,190,258	(2,666,407)	523,851	3,111,679	(2,556,768)	554,911

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	174,760	20,000	153,174
Accruals	14,050	15,500	15,468
Employee Entitlements - Salaries	284,595	275,000	273,195
Employee Entitlements - Leave Accrual	38,319	35,000	34,262
	<u>511,724</u>	<u>345,500</u>	<u>476,099</u>
Payables for Exchange Transactions	511,724	345,500	476,099
	<u>511,724</u>	<u>345,500</u>	<u>476,099</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	10,524	-	-
Other Revenue in Advance	34,698	20,000	25,478
	<u>45,222</u>	<u>20,000</u>	<u>25,478</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	209,794	199,138	173,868
Increase to the Provision During the Year	95,067	60,802	36,766
Use of the Provision During the Year	-	(13,036)	(840)
Provision at the End of the Year	<u>304,861</u>	<u>246,904</u>	<u>209,794</u>
Cyclical Maintenance - Current	72,801	-	10,656
Cyclical Maintenance - Non current	232,060	246,904	199,138
	<u>304,861</u>	<u>246,904</u>	<u>209,794</u>

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

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

15. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	37,545	17,290	57,922
Due after one year	-	-	17,290
	<u>37,545</u>	<u>17,290</u>	<u>75,212</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.

16. Finance Lease Liability

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

Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	19,593	17,150	25,660
Later than One Year and no Later than Five Years	32,719	29,400	7,914
Future Finance Charges	(5,784)	-	(1,310)
	<u>46,528</u>	<u>46,550</u>	<u>32,264</u>
Represented by			
Finance Lease Liability - Current	17,132	17,150	24,551
Finance Lease Liability - Non current	29,396	29,400	7,713
	<u>46,528</u>	<u>46,550</u>	<u>32,264</u>

17. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	9,166	15,000	13,987
	<u>9,166</u>	<u>15,000</u>	<u>13,987</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 2023

18. 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.

2023	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Window Replacement Tech and Gym	10,535	-	-	-	10,535
Artificial Turf - Project #223035	(30,233)	25,710	-	4,523	-
Roofing Stage 2 - Project #229334	(20,082)	32,391	(14,231)	1,922	-
AMS DQL Upgrades - Project #226292	119,555	635,239	(771,542)	-	(16,748)
Cyclone Remediation - Project #241116/241086	-	33,270	(25,233)	-	8,037
Totals	79,775	726,610	(811,006)	6,445	1,824

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

18,572
(16,748)
1,824

2022	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roofing	11,878	-	-	(11,878)	-
Physics/D Block	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
Funds Receivable from the Ministry of Education

130,090
(50,315)
79,775

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

19. Funds Held on Behalf of 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.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	153,689	150,000	220,923
Funds Received from Bank Interest	10,601	-	-
Funds Received from MOE	1,620,063	-	1,461,859
Total funds received	1,630,664	-	1,461,859
Funds Spent on Behalf of the Cluster	1,559,249	-	1,529,093
Funds remaining	71,415	-	(67,234)
Funds Held at Year End	225,104	150,000	153,689

20. 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 condition 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 2023

21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,065	7,100
<i>Leadership Team</i>		
Remuneration	446,847	435,353
Full-time equivalent members	3	3
Total key management personnel remuneration	450,912	442,453

There are 6 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees 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 Principals was in the following bands:

	2023 Actual \$000	2022 Actual \$000
<i>Principal 1</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

	2023 Actual \$000	2022 Actual \$000
<i>Principal 2 (Acting)</i>		
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	130 - 140
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

	2023 Actual \$000	2022 Actual \$000
<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 \$000	2023 FTE Number	2022 FTE Number
130 - 140	2.00	-
120 - 130	1.00	-
110 - 120	5.00	2.00
100 - 110	9.00	7.00
	17.00	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 2023

22. 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

24. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has entered into no contract agreements for capital works (2022: Nil)

(b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022: Nil)

Rodney College

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

25. Financial Instruments

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	562,956	342,337	451,724
Receivables	387,687	275,000	358,649
Investments - Term Deposits	209,593	250,000	209,593
Total financial assets measured at amortised cost	1,160,236	867,337	1,019,966
Financial liabilities measured at amortised cost			
Payables	511,724	345,500	476,099
Finance Leases	46,528	46,550	32,264
Painting Contract Liability	37,545	17,290	75,212
Total financial liabilities measured at amortised cost	595,797	409,340	583,575

26. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

Independent Auditor's Report

To the readers of Rodney College's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
T +64 (9) 367 1656
www.rsmnz.co.nz

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 2023, 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 2023; 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.

THE POWER OF BEING UNDERSTOOD
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RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.



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.

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.

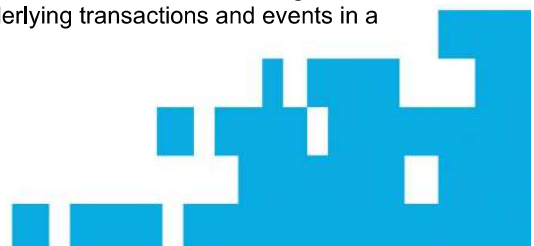
Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise 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, statement of variance, compliance with good employer requirements, compliance with Te Tiriti o Waitangi 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.

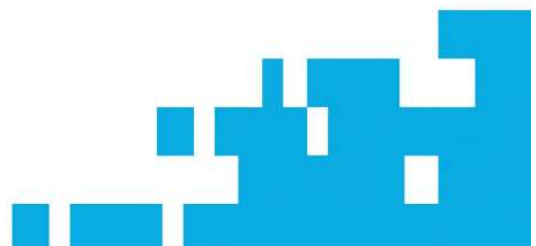
Independence

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 Statement of Variance for 2023

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 2023 – 2026

Strategic Goal 1	All students experience success as learners	Managing Self
	Key Competency	
Strategic Goal 2	All students have high levels of well-being	Relating to Others
	Key Competency	
Strategic Goal 3	All students are confident contributors within our school and community	Participating and Contributing
	Key Competency	

AKO/Learning Managing Self All students experience success as learners	Hauora/Well-being Relating to Others All students have high levels of wellbeing	Confident Contributors Participating and Contributing All students are confident contributors within our school & community
<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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 2023 Analysis of Variance

Improvement Plan - Domain: Ako/ Learning

Strategic Goal 1: All students experience success as learners

ANNUAL PLAN: Actions in 2023	Outcomes/ evaluation and next steps 2024
<ul style="list-style-type: none"> • Culture of Learning / Our Kaupapa is widely understood and practiced by all. (PB4L) Student behaviour expectations are clear and consistently promoted and reinforced in all areas of the school. • Teachers engage in effective teaching practices and know how to build positive relationships with learners (CRRP/PB4L) • Student success (academic and non-academic) is identified, acknowledged and celebrated regularly at an individual, year group, school and community level. • A formalised, school wide reward system that motivates learners to achieve/strive for improvement is implemented. • Teachers are informed & engaged in the implementation of the new NCEA assessment framework (NCEA Change) 	<ul style="list-style-type: none"> • Good progress to consolidate Our Culture of Learning establishing agreed schoolwide behaviour expectation rubrics using 4 pou in all learning areas. PB4L external review in Term 1 confirmation of progress. • School wide promotion at all levels occurred each term i.e. Whanau/AC time as well as all assemblies (Year level/House/student and Principal). <p>Focus in 2024: Move into Tier 2 PB4L</p> <ul style="list-style-type: none"> • CRRP ongoing focus of school based PLD programme throughout the year. Workshops with Middle Leaders and Leadership Lab to refine our CRRP observation template and developed HOD/Middle leader skills and knowledge in teacher observation and giving feedback. Increased knowledge on Effective Teacher Practices (ETP) achieved through explicit TOD PLD -all teachers and embedding in observation template. <p>Focus in 2024: Continue CRRP focus in school based PLD.</p> <ul style="list-style-type: none"> • Celebrating student success: Deans assemblies introduced at the end of each term to acknowledge student success. • Departmental rewards systems trialled. <p>Focus in 2024: School-wide Reward system still to be implemented. 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.</p> <ul style="list-style-type: none"> • ACCORD TODs and Subject specific PLD attended/ongoing. All depts/learning areas adapted and modified Level 1 courses in preparation for 2024.

<ul style="list-style-type: none"> Teaching and Learning programmes at all levels are redesigned/modified to align with the new curriculum framework (NZC Refresh) Innovative curriculum design & timetabling maximises our learners needs and increases engagement. Work collaboratively with Maori whanau to increase Maori student attendance and achievement. 	<ul style="list-style-type: none"> Increased number of students completed external assessments via digital platform as most subject areas have moved into this platform. Social Science first department to work with new ANZHCNZC/NZ Histories framework. Relationship building is key to authentic implementation. STEM Programme delivered in Terms 1 & 2. This involved all Year 9 students / also contributing school students. Move to adopt new NZC has allowed for innovative review and modifications to teaching and learning in several subject areas. EOTC included in all core subject annual teaching programmes. Year 10 Work experience provided for identified priority learners. <p>Focus in 2024: Ongoing as part of the incremental implementation of revised NCEA and NZC occurs</p> <ul style="list-style-type: none"> He Maara Hou /Springboard facilitators mentored Maori students (Year 9-12) both individually and in groups throughout the year. Identified group of Level 1 Maori worked with People Potential throughout the year. All gained Level 1 Literacy and Numeracy. Regular fortnightly meetings with SLT & outside provider facilitators (HMH / Springboard and Attendance to increase shared knowledge of students and to collaborate over next steps for each. DP regular fortnightly meetings with Attendance Liaison to identify students at risk and ensure the successful reintegration back to school or an appropriate learning pathway is in place for all involved. This has resulted in improved student attendance at Yr 9-11 levels.
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Improvement Plan - Domain: Hauora / Well-Being	
Strategic Goal 2: All students have high levels of well-being	
ANNUAL PLAN: Actions	Outcomes/ evaluation and next steps 2024
<ul style="list-style-type: none"> • Culturally responsive and relational practice (CRRP) and competencies are strengthened through effective PLD and are practiced in all interactions with students and whanau. • 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 • Student Voice is included in decision making at classroom, whanau and year level. • Students are taught to understand the effects of social media and how to manage device use appropriately. Staff PLD and a community education programme will occur • A review is conducted to enhance the use of the SMS-KAMAR to enter, collate and analyse student data to be responsive in meeting student pastoral/attendance and behavioural needs. • Regular MDT meetings occur to provide wrap around support for students identified as 'at risk' of disengagement. 	<ul style="list-style-type: none"> • CRRP continuous focus of school based PLD programme throughout the year. Workshops with Middle Leaders and Leadership Lab to refine our CRRP observation template and developed HOD skills and knowledge in teacher observation. Increased knowledge on Effective Teacher Practices (ETP) achieved. <p>Focus in 2024: Deans and all staff PLD in TOD and school based PLD programme</p> <ul style="list-style-type: none"> • Peer Mentoring programme refined to develop Year 13 leadership in Whanau classes in Term 1. This was delivered by senior students (tuakana/teina) in each whanau. • Year 13 mentoring of Yr 9s at start of year and throughout year consolidated. Year 12 participation in Challenge Week formalised as part of tuakana/teina development. • Ongoing events organised by Student Leaders/ Whanau Leaders to foster house pride, affirm school spirit, raise awareness of issues and give back /fundraise for local community organisations. • Leadership Lab interviewed staff and students to develop Student/Staff Narratives. 2 PLD occurred to unpack themes and identify strategies to use to build positive relationships and increase engagement <p>Focus in 2024: Embed themes/strategies from Student Narratives</p> <ul style="list-style-type: none"> • Netsafe PLD for teachers and information shared with community. Youth Justice student workshops/assemblies throughout year. • PB4L cluster meeting provided good ideas for best practice. • DPs visit to TGS to learn about their processes and set up. <p>Focus in 2024: Further development/refinement of KAMAR use for deans/SLT</p> <ul style="list-style-type: none"> • Process consolidated-Ongoing.

Improvement Plan - Domain: Valued Contributors Manaakitanga/Whanaungatanga	
Strategic Goal 3: All students are confident, contributors within our school and community	
ANNUAL PLAN: Actions	Outcomes/ evaluation and next steps 2024
<ul style="list-style-type: none"> Teachers participate in PB4L /LL 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. Tikanga and <i>Our Kaupapa</i> is understood and interwoven in all we do. e.g. All staff and students know and participate in powhiri, the school haka, karakia and waiata Work collaborate with local iwi and Maori whanau to continue to foster Maori aspirations and develop pathways for learners to realise their potential and experience success as Maori. 	<p>Our Culture of Learning /4 pou widely understood. Consolidated in school based PLD – Ongoing</p> <p>Yr 9 Noho introduced to induct Yr 9 students and reinforce school values/4 pou. Focus in 2024: Move to Tier 2 PB4L. Restorative practice PLD for teachers.</p> <p>Year 13 Leadership Camp and student led activities in AC/Whanau time increased.</p> <p>Student Leader led Quad school sports exchange now a fixed event on school calendar. Consolidated - Ongoing</p> <p>Focus in 2024: Develop Whanau Support programme further using student input to drive it (consequences and rewards system)</p> <p>Kai Karakia embedded into Whanau time as part of Healthy Lunch procedures. Tikanga consolidated in formal school events and formal prize giving.</p> <p>SLT closer collaborative work with He Maara Hau/Springboard Youth & Managed Moves has increased whanau communication and connections. Focus in 2024: Create a Maori whanau forum that meets on a regular basis to hear whanau voice/celebrate success</p>

2023 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
Enrolment based Achievement: School Equity band		
● 80% of Senior students will gain their NCEA Level 1/2/3 certificate	L1 - 78%	L2 – 75% L3- 83%
● 80% of Year 9 students will be Proficient at Curriculum Level 4/Achieved JCEA or better-	ATTAINED	100%
● 80% of Year 10 students will be Proficient at Curriculum Level 5/Achieved JCEA or better-	ATTAINED	85%
Quality Achievement:		
● 15% of students who achieve NCEA Level 1, 2 and 3, will do so with Excellence	NOT ATTAINED	L1 - 10% L2 – 9 % L3 – 9%
● 20% of Year 10 students will be Advanced at Curriculum Level 5/Excellence JCEA	ATTAINED	21%
● UE Achievement: 30% of eligible students gain the UE qualification	ATTAINED	Year 13 – 46%
● All leavers will achieve a minimum of NCEA Level 1 numeracy and UE literacy	ATTAINED	

Attendance: 80 - 100% attendance or better at all levels **ATTAINED**

Term 1: 86% **Term 2:** 82% **Term 3:** 82% **Term 4:**

Maori Attendance: Equal to European or better **NOT ATTAINED**

Term 1: Maori - 65% Euro- 80%	Term 2: Maori - 55% Euro - 72%	Term 3: Maori 57% Euro 67.%	Term 4: Maori: Euro:
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Rodney College

Kiwi Sport Report for 2023
MOE funding: \$8560

The colleges sporting program is administered and supervised by the Sport Coordinator who is employed for an average 40 hours per week.

2023 was a very busy year for Rodney College. We entered a large variety of Sport Northland events including some new events that we hadn't entered before.

We had 6 Netball teams playing weekly at Rodney Netball Centre. We had 2 teams travelling to North Harbour to play in their competition. Our number 1 team attended UNISS in Hamilton for Tournament week.

We entered a Basketball team in the North Island A Premiership for the first time. We were very fortunate to get a coach from Northland Basketball who has made a huge impact on Basketball in our school. We attended a variety of tournaments organized by Sport Northland including 3x3.

Our Hockey Team plays weekly in Whangarei and competed in Tournament week in Tauranga.

We had a very strong presence at Northland Secondary Schools Athletics Day with lots of great results and medals.

Many of our students have been selected for representative teams including Northland Basketball, North Harbour Basketball, North Harbour Touch, Northland Rugby, Te Tai Tokerau U17 and U15 Netball, Aotearoa Maori Netball and the Pacific Rim Tournament.

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



RODNEY COLLEGE

Educating learners today for a better tomorrow

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Refer to School Docs Employer Responsibility policy:</p> <p>Ensuring Health and Safety at Work Act 2015 met</p> <p>Termly Health and Safety Committee meetings to review procedures, check follow up on reported issues etc</p> <p>Staff and students are informed if contracted work is occurring on site.</p> <p>Ongoing staff and student vigilance to identify & report hazards.</p> <p>BOT monthly scrutiny of Accidents Register</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Refer to School Docs Equal Employment Opportunities policy.</p> <p>This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.</p> <p>To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people.</p> <p>Our EEO policy and programme is available to all Rodney College staff.</p> <p>All appointments (teaching and non- teaching) adhere to EEO policy and procedures.</p>

How do you practise impartial selection of suitably qualified persons for appointment?	<p>Rodney College operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment.</p> <p>We practice impartial selection of potential employees by ensuring that appointment panel is aware of the principles of EEO and follow a transparent process.</p> <p>Our appointment panel selection of the most suitable person is informed by clear skills/knowledge criteria selection.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Under the Education and Training Act 2020, a primary objective of the board of Rodney College is giving effect to te Tiriti o Waitangi. We do this by:</p> <ul style="list-style-type: none"> • working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori • taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori • achieving equitable outcomes for Māori students • providing opportunities for learners and staff to appreciate the importance of te Tiriti o Waitangi and te reo Māori.
How have you enhanced the abilities of individual employees?	<p>Through our ongoing school-based teacher PLD programme based on teacher need and interests.</p> <p>Annual Professional Growth Cycle process in place for teachers.</p> <p>Annual Performance processes in place for Support/Admin staff.</p> <p>Professional Development, coaching and mentoring opportunities are available to all staff.</p>
How are you recognising the employment requirements of women?	<p>Refer to School Docs <i>Employer Responsibility Policy</i></p> <p>Allowing for flexible work arrangements were possible</p>

How are you recognising the employment requirements of persons with disabilities?	Ongoing site review occurs and works carried out to ensure persons with physical disabilities are not restricted. All legislative requirements are met.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme / policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	



Giving Effect to the Treaty of Waitangi

- The Rodney College BOT is committed to raising staff and student awareness of and consistent acknowledgement of the principles of Te Tiriti o Waitangi in its 3-year **Strategic and Annual Implementation Plan**.
 - **Strategic and Annual implementation Plan 2024: Goal 1.** To build teacher knowledge and skills in culturally responsive and relational pedagogy (CRRP). Teachers will engage effective teaching practices and know how to build positive relationships with learners.
 - Success for Maori and Pasifika students will be achieved in collaboration with our local Maori community.
- Strategic and Annual implementation Plan 2024: Goal 3.** Work collaborate with local iwi and Maori whanau to continue to foster Maori aspirations and develop pathways for learners to realise their potential and experience success as Maori.
- Treaty of Waitangi Principles, as presented in Ka Hikitia and Tataiako and Mātauranga Maori, will guide the development of programmes to ensure success for Maori students.
 - Incorporating Mātaiaho, Mātauranga Maori and the ongoing NZ curriculum refresh is occurring in all learning areas. Alignment of NZ Curriculum refresh with Te Mātaiaho principles.