

# RENWICK SCHOOL

LEARNING IS STRENGTH  
BE THE BEST YOU CAN BE



HE MANA TŌ TE AKO,  
KEI A KOE TE TIKANGA

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	2978
<b>Principal:</b>	Michelle Spencer
<b>School Address:</b>	High Street, Renwick
<b>School Postal Address:</b>	PO Box 48171, Renwick, 7243
<b>School Phone:</b>	03 572 8158
<b>School Email:</b>	<a href="mailto:office@renwick.school.nz">office@renwick.school.nz</a>

# RENWICK SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Renwick School

## 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.

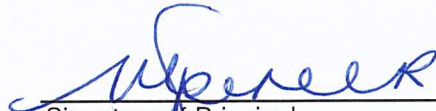
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the School.

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

Anthony Bowron  
Full Name of Presiding Member

Michelle Spencer  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

16 December 2024  
Date:

16 December 2024.  
Date:

# Renwick School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Anthony Bowron	Presiding Member	Elected	Sep 2025
Michelle Spencer	Principal	ex Officio	
Richard Thompson	Parent Representative	Co-opted	Sep 2025
Amy Murphy	Parent Representative	Elected	Sep 2025
Tieka Smith	Te Pa Wananga Representative	Co-Opted	Oct 2023
Erina MacDonald	Te Pa Wananga Representative	Co-Opted	Sep 2025
Lee Mason	Omaka Marae Representative	Co-Opted	Sep 2025
Sara Stocker	Parent Representative	Selected	Sep 2025
Meg Osbourne	Parent Representative	Elected	Sep 2025
Tore Waechter	Staff Representative	Elected	Sep 2025

# Renwick School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	4,968,039	4,555,361	4,418,122
Locally Raised Funds	3	198,037	136,745	180,997
Government Grants- Resource Teachers Learning & Behaviour	4	1,204,155	1,215,066	1,101,355
Interest		35,611	4,000	4,412
<b>Total Revenue</b>		<b>6,405,842</b>	<b>5,911,172</b>	<b>5,704,886</b>
<b>Expenses</b>				
Locally Raised Funds	3	87,516	92,610	73,677
Resource Teachers Learning & Behaviour	4	1,163,075	1,215,066	1,107,674
Learning Resources	5	3,536,238	3,446,837	3,278,810
Administration	6	205,966	197,669	215,103
Interest		2,840	4,000	4,756
Property	7	1,217,830	1,041,011	1,049,773
Loss on Disposal of Property, Plant and Equipment		12,175	200	6,290
<b>Total Expense</b>		<b>6,225,640</b>	<b>5,997,393</b>	<b>5,736,083</b>
<b>Net Surplus /(Deficit) for the year</b>		<b>180,202</b>	<b>(86,221)</b>	<b>(31,197)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>180,202</b>	<b>(86,221)</b>	<b>(31,197)</b>

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

# Renwick School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		827,696	827,696	784,826
Total comprehensive revenue and expense for the year		180,202	(86,221)	(31,197)
Contribution - Te Mana Tuhono		-	-	24,067
Contributions from Ministry of Education		-	-	50,000
<b>Equity at 31 December</b>		1,007,898	741,475	827,696
Accumulated comprehensive revenue and expense		1,007,898	741,475	827,696
<b>Equity at 31 December</b>		1,007,898	741,475	827,696

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.

# Renwick School

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	203,838	754,744	782,891
Accounts Receivable	9	354,817	310,660	310,660
GST Receivable		35,310	-	-
Prepayments		24,312	28,985	64,554
Inventories	10	1,997	2,689	2,689
Investments	11	435,433	128,306	128,306
Funds Receivable for Capital Works Projects	18	142,056	91,472	91,472
		<u>1,197,763</u>	<u>1,316,856</u>	<u>1,380,572</u>
<b>Current Liabilities</b>				
GST Payable		-	33,485	33,485
Accounts Payable	13	416,026	395,966	395,966
Revenue Received in Advance	14	139,659	89,398	166,714
Provision for Cyclical Maintenance	15	8,483	8,081	116,825
Painting Contract Liability	16	29,807	29,807	-
Finance Lease Liability	17	20,605	35,853	35,853
Funds held for Capital Works Projects	18	5,629	354,550	354,550
		<u>620,209</u>	<u>947,140</u>	<u>1,103,393</u>
<b>Working Capital Surplus</b>		577,554	369,716	277,179
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	514,151	463,859	601,858
		<u>514,151</u>	<u>463,859</u>	<u>601,858</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	34,672	41,131	28,890
Painting Contract Liability	16	33,011	28,518	-
Finance Lease Liability	17	16,124	22,451	22,451
		<u>83,807</u>	<u>92,100</u>	<u>51,341</u>
<b>Net Assets</b>		<u>1,007,898</u>	<u>741,475</u>	<u>827,696</u>
<b>Equity</b>		<u>1,007,898</u>	<u>741,475</u>	<u>827,696</u>

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

# Renwick School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,244,872	1,101,763	1,183,765
Locally Raised Funds		412,930	316,503	1,299,516
Goods and Services Tax (net)		(68,795)	-	60,217
Payments to Employees		(706,692)	(656,847)	(730,741)
Payments to Suppliers		(648,996)	(705,096)	(1,592,707)
Interest Paid		(2,840)	(4,000)	-
Interest Received		33,513	4,000	4,110
Net cash from Operating Activities		263,992	56,323	224,160
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(56,097)	(14,601)	(22,037)
Purchase of Investments		(307,127)	-	(2,050)
Proceeds from Sale of Investments		-	-	-
Net cash (to) Investing Activities		(363,224)	(14,601)	(24,087)
<b>Cash flows from Financing Activities</b>				
Contributions from Ministry of Education		-	-	50,000
Finance Lease Payments		(25,814)	-	(30,966)
Painting Contract Payments		(65,376)	(69,869)	13,732
Funds Administered on Behalf of Other Parties		(388,631)	-	244,439
Net cash (to)/from Financing Activities		(479,821)	(69,869)	277,205
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(579,053)</b>	<b>(28,147)</b>	<b>477,278</b>
Cash and cash equivalents at the beginning of the year	8	782,891	782,891	305,613
<b>Cash and cash equivalents at the end of the year</b>	8	<b>203,838</b>	<b>754,744</b>	<b>782,891</b>

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.



# Renwick School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Renwick School (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.

##### 1.2. 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 expenditure 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 whole 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 15.

###### **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 12.



### **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 17. 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.

### **1.3. 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 to which they relate. 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 to which they relate. 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. These 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 recognised as 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.

### **1.4. 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.

### 1.5. 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.

### 1.6. 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.

### 1.7. 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.

### 1.8. 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.

### 1.9. 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.

### 1.10. 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:

Building improvements	10–75 years
Furniture and equipment	10 years
Information and communication technology	4–5 years
RTLB Assets	5 - 10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



### **1.11. Impairment of property, plant and equipment and intangible assets**

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 and intangible assets 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 as 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.

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.

### **1.12. 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.

### **1.13. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

### **1.14. Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

### **1.15. 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 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.

### **1.16. 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 Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

### **1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

### **1.18. 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.

### **1.19. 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **1.20. Budget Figures**

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

### **1.21. 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.

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,272,862	1,097,786	1,170,434
Teachers' Salaries Grants	2,763,770	2,700,000	2,494,090
Use of Land and Buildings Grants	928,953	753,598	753,598
Other Government Grants	2,454	3,977	-
	<u>4,968,039</u>	<u>4,555,361</u>	<u>4,418,122</u>

The School has opted in to the donations scheme for this year. Total amount received was \$75,673 (2022: \$78,000).

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	55,525	29,800	19,972
Fees for Extra Curricular Activities	64,149	58,530	48,088
Trading	12,459	10,500	12,035
Fundraising & Community Grants	-	-	500
Other Revenue	65,904	37,915	100,402
International Student Fees	-	-	-
	<u>198,037</u>	<u>136,745</u>	<u>180,997</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	61,883	79,610	56,405
Trading	15,963	10,500	12,650
Fundraising & Community Grant Costs	3,178	-	2,854
Other Locally Raised Funds Expenditure	6,492	2,500	1,768
	<u>87,516</u>	<u>92,610</u>	<u>73,677</u>
<i>Surplus for the year Locally raised funds</i>	<u>110,521</u>	<u>44,135</u>	<u>107,320</u>

## 4. Funds for Resource Teachers of Learning and Behaviour Services (RTLB)

Renwick School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Teachers' Salary Grant	957,992	957,992	990,523
Administration Grant	36,150	36,150	38,226
Learning Support Funding	66,252	66,253	69,936
Travel Grant	71,877	71,877	69,953
Other Revenue	3,442	5,477	-
Revenue received in advance	68,442	77,317	(67,283)
Revenue recognised	<u>1,204,155</u>	<u>1,215,066</u>	<u>1,101,355</u>
<b>Expenses</b>			
Employee Benefit - Salaries	957,992	957,992	990,523
Administration	84,492	121,218	29,182
Learning Support	86,256	76,191	52,723
Travel	34,335	59,665	27,182
Other Expenses	-	-	8,064
Total Expense	<u>1,163,075</u>	<u>1,215,066</u>	<u>1,107,674</u>
Surplus/(Deficit) for the year - RTLB Service	<u>41,080</u>	<u>-</u>	<u>(6,319)</u>

## 5. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	102,326	114,521	99,699
Equipment Repairs	1,187	1,000	945
Information and Communication Technology	6,234	16,700	10,651
Library Resources	1,144	1,200	1,280
Employee Benefits - Salaries	3,263,302	3,146,916	3,012,020
Depreciation	146,595	152,600	140,207
Staff Development	15,450	13,900	14,008
	<u>3,536,238</u>	<u>3,446,837</u>	<u>3,278,810</u>

## 6. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,766	6,000	5,598
Board Fees	3,810	5,000	3,425
Board Expenses	10,259	1,500	3,472
Communication	4,900	8,250	8,631
Consumables	34,237	33,250	35,071
Other	15,935	13,410	23,796
Employee Benefits - Salaries	111,383	110,259	116,110
Insurance	14,761	15,000	14,393
Service Providers, Contractors and Consultancy	4,915	5,000	4,607
	<u>205,966</u>	<u>197,669</u>	<u>215,103</u>

## 7. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,666	4,000	4,234
Consultancy and Contract Services	76,834	77,900	77,476
Cyclical Maintenance Provision	33,267	31,691	38,468
Adjustment to the Provision- Other Adjustments	(7,633)	-	-
Grounds	8,659	9,250	11,019
Heat, Light and Water	35,751	31,000	33,245
Rates	3,502	4,000	3,274
Repairs and Maintenance	25,902	27,900	27,485
Use of Land and Buildings	928,953	753,598	753,598
Security	2,553	2,000	1,960
Employee Benefits - Salaries	104,376	99,672	99,014
	<u>1,217,830</u>	<u>1,041,011</u>	<u>1,049,773</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	203,838	754,744	782,891
Cash and Cash Equivalents for Statement of Cash Flows	<u>203,838</u>	<u>754,744</u>	<u>782,891</u>

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

Of the \$203,838 Cash and Cash Equivalents, \$5,629 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.

Of the \$203,838 Cash and Cash Equivalents, \$33,382 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$203,838 Cash and Cash Equivalents, \$91,014 is held by the School on behalf of the RTL cluster. See note 4 for details of how the funding received for the cluster has been spent in the year.



## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,890	1,199	1,199
Receivables from the Ministry of Education	16,244	8,619	8,619
Interest Receivable	2,559	461	461
Banking Staffing Underuse	23,914	-	-
Teacher Salaries Grant Receivable	310,210	300,381	300,381
	<u>354,817</u>	<u>310,660</u>	<u>310,660</u>
Receivables from Exchange Transactions	4,449	1,660	1,660
Receivables from Non-Exchange Transactions	350,368	309,000	309,000
	<u>354,817</u>	<u>310,660</u>	<u>310,660</u>

## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,399	2,209	2,209
School Uniforms	598	480	480
	<u>1,997</u>	<u>2,689</u>	<u>2,689</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	435,433	128,306	128,306
Total Investments	<u>435,433</u>	<u>128,306</u>	<u>128,306</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	189,877	8,635	-	-	(31,842)	<b>166,670</b>
Furniture and Equipment	246,916	2,477	-	-	(41,456)	<b>207,937</b>
Information and Communication Technology	67,565	1,890	-	-	(25,260)	<b>44,195</b>
Leased Assets	57,432	15,445	(479)	-	(35,777)	<b>36,621</b>
Library Resources	18,957	1,059	(1,960)	-	(2,257)	<b>15,799</b>
RTL B Assets	21,111	41,080	(9,259)	-	(10,003)	<b>42,929</b>
<b>Balance at 31 December 2023</b>	<u>601,858</u>	<u>70,586</u>	<u>(11,698)</u>	<u>-</u>	<u>(146,595)</u>	<u>514,151</u>

The net carrying value of equipment held under a finance lease is \$30,991 (2022: \$32,682)

The net carrying value of motor vehicles held under a finance lease is \$5,630 (2022: \$24,750)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, and RTL B Assets which transfer with the Cluster lead, there are no other 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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	754,579	(587,909)	<b>166,670</b>	745,944	(556,067)	<b>189,877</b>
Furniture and Equipment	796,689	(588,752)	<b>207,937</b>	794,214	(547,298)	<b>246,916</b>
Information and Communication Technology	301,438	(257,243)	<b>44,195</b>	299,548	(231,983)	<b>67,565</b>
Leased Assets	96,122	(59,501)	<b>36,621</b>	128,162	(70,730)	<b>57,432</b>
Library Resources	65,965	(50,166)	<b>15,799</b>	72,389	(53,432)	<b>18,957</b>
RTL B Assets	92,357	(49,428)	<b>42,929</b>	76,690	(55,579)	<b>21,111</b>
<b>Balance at 31 December</b>	<u>2,107,150</u>	<u>(1,592,999)</u>	<u>514,151</u>	<u>2,116,947</u>	<u>(1,515,089)</u>	<u>601,858</u>





### 13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	27,810	52,675	52,675
Accruals	17,414	6,710	6,710
Employee Entitlements - Salaries	343,927	313,207	313,207
Employee Entitlements - Leave Accrual	26,875	23,374	23,374
	<u>416,026</u>	<u>395,966</u>	<u>395,966</u>
Payables for Exchange Transactions	416,026	395,966	395,966
	<u>416,026</u>	<u>395,966</u>	<u>395,966</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	33,382	29,858	29,858
Grants in Advance - RTLB funds	91,014	41,060	118,376
Other Revenue in Advance	15,263	18,480	18,480
	<u>139,659</u>	<u>89,398</u>	<u>166,714</u>

### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	145,715	145,715	115,217
Increase to the Provision During the Year	33,267	31,691	31,690
Other Adjustments	(7,633)	-	6,778
Use of the Provision During the Year	(128,194)	(128,194)	(7,970)
Provision at the End of the Year	<u>43,155</u>	<u>49,212</u>	<u>145,715</u>
Cyclical Maintenance - Current	8,483	8,081	116,825
Cyclical Maintenance - Non current	34,672	41,131	28,890
	<u>43,155</u>	<u>49,212</u>	<u>145,715</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

### 16. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	29,807	29,807	-
Due after one year	33,011	28,518	-
	<u>62,818</u>	<u>58,325</u>	-

In 2021 the Board signed an agreement with Programme Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2021, with regular maintenance in subsequent years. 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.

## 17. 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	23,001	38,422	38,422
Later than One Year and no Later than Five Years	19,210	23,232	23,232
Future Finance Charges	(5,482)	(3,350)	(3,350)
	<u>36,729</u>	<u>58,304</u>	<u>58,304</u>
<b>Represented by:</b>			
Finance lease liability - Current	20,605	35,853	35,853
Finance lease liability - Non current	16,124	22,451	22,451
	<u>36,729</u>	<u>58,304</u>	<u>58,304</u>

## 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 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
New Adventure Playground (SIP)	(86,943)	90,985	(4,042)	-	-
Block C Toilet Refurbishment	83,647	-	(89,303)	-	(5,656)
Block L Outdoor Learning Area	265,932	296,503	(698,835)	-	(136,400)
Lighting	4,971	108	(5,079)	-	-
RTLB Upgrade	(4,529)	64,800	(54,642)	-	5,629
Totals	<u>263,078</u>	<u>452,396</u>	<u>(851,901)</u>	<u>-</u>	<u>(136,427)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	5,629
Funds Receivable from the Ministry of Education	(142,056)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
New Adventure Playground (SIP)	91,639	-	(178,582)	-	(86,943)
Block C Toilet Refurbishment	-	101,450	(17,803)	-	83,647
Block L Outdoor Learning Area	-	301,476	(35,544)	-	265,932
Lighting	-	49,947	(44,976)	-	4,971
RTLB Upgrade	-	-	(4,529)	-	(4,529)
Totals	<u>91,639</u>	<u>452,873</u>	<u>(281,434)</u>	<u>-</u>	<u>263,078</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	354,550
Funds Receivable from the Ministry of Education	(91,472)

## 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 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.

## 20. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal and Deputy Principals.

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,810	3,425
<i>Leadership Team</i>		
Remuneration	411,232	387,499
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	415,042	390,924

There are eight members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has Finance and Property 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.

### Principal 1

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	150 - 160
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	20.00	6.00
110 - 120	2.00	-
120 - 130	1.00	1.00
	23.00	7.00

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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:

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.



## 23. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$47,389 (2022:\$806,618) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block C Toilet Refurbishment	121,720	107,106	14,614
Block L Outdoor Learning Area	738,425	734,379	4,046
RTLB Upgrade	87,900	59,171	28,729
<b>Total</b>	<b>948,045</b>	<b>900,656</b>	<b>47,389</b>

### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	203,838	754,744	782,891
Receivables	354,817	310,660	310,660
Investments - Term Deposits	435,433	128,306	128,306
Total Financial assets measured at amortised cost	<u>994,088</u>	<u>1,193,710</u>	<u>1,221,857</u>

### Financial liabilities measured at amortised cost

Payables	416,026	395,966	395,966
Finance Leases	36,729	58,304	58,304
Painting Contract Liability	62,818	58,325	-
Total Financial liabilities measured at amortised Cost	<u>515,573</u>	<u>512,595</u>	<u>454,270</u>

## 25. Events After Balance Date

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

## 26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

# Renwick School Variance Report 2023

<b>Focus Area:</b>	<h2>READING</h2>																																																																															
<b>Strategic Goal:</b>	<ul style="list-style-type: none"> <li>All learners make expected progress in Reading, Writing and Mathematics</li> </ul>																																																																															
<b>Target:</b>	<ul style="list-style-type: none"> <li>Equity - All priority learners make accelerated progress in Reading</li> </ul>																																																																															
<b>Historical Position and Analysis:</b>	<div style="display: flex; justify-content: space-around;"> <div data-bbox="247 537 877 929"> <p><b>Whole School Reading 2022 / 2023 Whole School</b></p> <table border="1"> <thead> <tr> <th>Expected Curriculum Levels</th> <th>Mid 2022</th> <th>End 2022</th> <th>Mid 2023</th> <th>End 2023</th> </tr> </thead> <tbody> <tr> <td>Total Within or above</td> <td>~30</td> <td>~30</td> <td>~30</td> <td>~30</td> </tr> <tr> <td>Towards with support</td> <td>~30</td> <td>~30</td> <td>~30</td> <td>~30</td> </tr> <tr> <td>Towards</td> <td>~120</td> <td>~80</td> <td>~130</td> <td>~130</td> </tr> <tr> <td>Within</td> <td>~130</td> <td>~250</td> <td>~260</td> <td>~270</td> </tr> <tr> <td>Beyond</td> <td>~100</td> <td>~50</td> <td>~50</td> <td>~60</td> </tr> <tr> <td>Well above</td> <td>~0</td> <td>~0</td> <td>~0</td> <td>~0</td> </tr> </tbody> </table> </div> <div data-bbox="893 537 1524 929"> <p><b>Percentage Within and Above / Towards with Support READING Whole School</b></p> <table border="1"> <thead> <tr> <th>Time of Year</th> <th>Within or above</th> <th>Towards with Support</th> </tr> </thead> <tbody> <tr> <td>Mid 2022</td> <td>~62%</td> <td>~38%</td> </tr> <tr> <td>End 2022</td> <td>~72%</td> <td>~28%</td> </tr> <tr> <td>Mid 2023</td> <td>~65%</td> <td>~33%</td> </tr> <tr> <td>End 2023</td> <td>~67%</td> <td>~33%</td> </tr> </tbody> </table> </div> </div> <p><b>Analysis of Shift from 2022 T4 to 2023 T4 Reading- All Students: when reported against Piritahi Levels</b></p> <p>67% of all students were within or above curriculum expectations at the end of 2022.          33% of all students were working towards curriculum expectations at the end of 2022.          67% of all students were within or above curriculum expectations at the end of 2023.          33% of all students were working towards curriculum expectations at the end of 2023.</p> <p>Assessment data gathered using Probe, Astle, Grapheme/Phoneme knowledge, Heart Word knowledge, Running Records and O.T.J.s. 6yr Nets, Teacher Observations</p> <div style="display: flex; justify-content: space-around;"> <div data-bbox="247 1299 877 1691"> <p><b>Charter Target Reading: Movement in Curriculum Levels</b></p> <table border="1"> <thead> <tr> <th>Movement</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Plus 1</td> <td>44.4%</td> </tr> <tr> <td>Plus 2</td> <td>20.0%</td> </tr> <tr> <td>Plus 3</td> <td>4.4%</td> </tr> <tr> <td>Plus 4</td> <td>4.4%</td> </tr> <tr> <td>Plus 7</td> <td>2.2%</td> </tr> <tr> <td>No Change</td> <td>24.4%</td> </tr> </tbody> </table> </div> <div data-bbox="893 1299 1524 1691"> <p><b>Sub level Progress: Whole School READING 2023</b></p> <table border="1"> <thead> <tr> <th>Sub level Movement</th> <th>Number of Students</th> </tr> </thead> <tbody> <tr> <td>-1</td> <td>~0</td> </tr> <tr> <td>0</td> <td>~110</td> </tr> <tr> <td>1</td> <td>~200</td> </tr> <tr> <td>2</td> <td>~130</td> </tr> <tr> <td>3</td> <td>~20</td> </tr> <tr> <td>4 or more</td> <td>~10</td> </tr> </tbody> </table> </div> </div> <p><b>Analysis Comment:</b></p> <p>Against the Piritahi levels our Reading achievement is slightly lower than 2022. However the percentage of children making progress of 1 or more curriculum levels is 76%.</p> <p>In Tuatahi and Whanake Whanau the scale for measuring this progress is against a scale developed by the teachers who are teaching using a Structured Literacy approach. It raises the questions of "Is this in conflict with the Piritahi scale" and how does that impact on the data? Have we got the scale right?</p> <p>This data does not take into account the Te Pa Wanganga students being taught to read in a mixture of te reo and English.</p> <p>Programmes have once again been impacted by student and staff absences due to illness, and in some cases the inability to provide relievers for affected classes.</p>		Expected Curriculum Levels	Mid 2022	End 2022	Mid 2023	End 2023	Total Within or above	~30	~30	~30	~30	Towards with support	~30	~30	~30	~30	Towards	~120	~80	~130	~130	Within	~130	~250	~260	~270	Beyond	~100	~50	~50	~60	Well above	~0	~0	~0	~0	Time of Year	Within or above	Towards with Support	Mid 2022	~62%	~38%	End 2022	~72%	~28%	Mid 2023	~65%	~33%	End 2023	~67%	~33%	Movement	Percentage	Plus 1	44.4%	Plus 2	20.0%	Plus 3	4.4%	Plus 4	4.4%	Plus 7	2.2%	No Change	24.4%	Sub level Movement	Number of Students	-1	~0	0	~110	1	~200	2	~130	3	~20	4 or more	~10
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1	~200																																																																															
2	~130																																																																															
3	~20																																																																															
4 or more	~10																																																																															

	<p>There have been limited opportunities for whole staff meetings to focus on the teaching of Reading, this year, with many meetings focusing on behaviour.</p> <p>Whilst there are children identified as needing intervention, some of whom are E.S.O.L., O.R.S., Dyslexic, being taught in Te Reo, the school is offering programmes involving Structured Literacy groups, Toe by Toe and Steps Web.</p>
<p><b>Our Actions:</b></p>	<ul style="list-style-type: none"> <li>● We have continued to emphasize the importance of positive relationships between students and teachers</li> <li>● Structured Literacy was implemented in Maia as well as continued in Tuatahi and Whanake Whānau.</li> <li>● Structured Literacy groups in Pakahukahu for identified students</li> <li>● Regular Instructional Reading lessons in older classes using guided, shared, reciprocal, book club, Literacy Circle approaches.</li> <li>● Daily reading quality books to students by teachers and parents</li> <li>● Careful monitoring of Priority Students</li> <li>● Students knowing where they are at, what their next steps are and how they are going to get there in most classes</li> <li>● Release of Literacy Leader 4x afternoon per week - impacted by many instances of no release due to staff cover alterations</li> <li>● Literacy Leader working with identified individuals and groups in Whanake, Maia and Pakahukahu</li> <li>● Expectations that teachers carry out explicit teaching of comprehension and processing skills in all classes</li> <li>● Sharing ideas and resources at Whanau meetings</li> <li>● Good variety of instructional readers and on-line resources for older readers and decodable readers and resources in Junior School.</li> <li>● Vicki, Ainsley and Cheryl provide support for Dyslexic students using Toe by Toe, Nessie, and Steps Web</li> <li>● R.T.Lit to support students and teachers - limited to 2 children this year!</li> <li>● Integration of Literacy with other curriculum areas in some whanau</li> <li>● Teachers are expected to carry out regular assessing and monitoring</li> <li>● Library is attractive and set out in a user-friendly way.</li> <li>● Stocktake and cull of big books completed</li> <li>● Decision not to reinstate Reading Recovery made due to no update in their programme.</li> </ul>
<p><b>Next Steps:</b></p>	<ul style="list-style-type: none"> <li>● Scrutinise methods of assessment and make sure what is used is aligned across the school.</li> <li>● Investigate the use of Dibels assessment tool</li> <li>● Start with curriculum development in Literacy</li> <li>● Improve understanding of pedagogy and implementation of Structured Literacy throughout school</li> <li>● Instructional Reading should be taught everyday! They need mileage and explicit teaching of strategies.</li> <li>● Implementation of The Code for phonological awareness and spelling programme across the school.</li> <li>● Include the “reading and comprehension” of visual texts in programmes</li> <li>● Continue to read to students everyday and extend their vocabularies</li> <li>● Continue to embed higher order thinking skills when responding to texts</li> <li>● Build up stock of decodables to cater for older students who still need them. Hopefully the MOE will provide more.</li> <li>● Recognise the inextricable link between Reading, Writing and Oral Language</li> <li>● Explicitly teach Oral Language skills - not just newstelling or speeches</li> <li>● Explore the link between correct articulation and reading achievement.</li> <li>● Invite authors to read to classes</li> <li>● Identify priority learners</li> <li>● Retrieve data regarding attendance when looking at students who have made no progress or candidates for being a Priority Learner and specialised programmes.</li> <li>● Continue to fund programmes for junior readers - 0.4 at least teacher-time.</li> <li>● Keep funding 6 Year Net release. Important to be able to assess children individually to gain authentic data. The data is diagnostic and we cannot get accurate data from tests like P.A.T. for this age group.</li> <li>● Programmes like Toe by Toe must be additional not the only reading instruction a student has in a day.</li> <li>● Continue to purchase decodable texts for use across the school - fiction, non-fiction, chapter books</li> <li>● Source Structured Literacy PD</li> <li>● Upskill all staff on the Science of Reading, Structured Literacy, Scopes and sequences, Explicit teaching</li> <li>● All staff to be proactive in learning about the Science of Reading, Structured Literacy, Scopes and sequences</li> </ul>

**Annual Target/Goal:**

*As per the annual implementation plan*

**Actions**

*List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*

**What did we achieve?**

*What were the outcomes of our actions?  
What impact did our actions have?*

**Evidence**

*This is the sources of information the board used to determine those outcomes.*

**Reasons for any differences (variances) between the target and the outcomes**

*Think about both where you have exceeded your targets or not yet met them.*

**Planning for next year – where to next?**

*What do you need to do to address targets that were not achieved.  
Consider if these need to be included in your next annual implementation plan.*

Action 1 -

**Strengthening  
Teacher Leadership  
Capabilities**

**Build culturally  
responsive  
practices to align  
with beliefs of Ka  
Hikitia**

**Structured  
Literacy/Code  
across the school**

**Develop a  
Renwick Maths  
programme  
building on PD**

**(Just in Time  
Maths)**

**Include & upskill  
all staff with the  
new revised  
curriculum.**

Staff attended Staff Only Day organised by Piritahi. Theme was based around understanding the cultural narratives of the Wairau, hearing from Dr Melanie Rewi-Couch, author of Niho Taniwha and other keynote speakers.

We have created a position where one of our teaching staff supported the Structured Literacy journey with daily work with students.

Wrote the goals on Hero for students and whanau to align to the new learning and programmes we are delivering here at school.

As new documents and updates are received, staff are being supported with the revision.

TERM 2:

Monday 24 April: Teacher Only Day. The day was broken into three slots. First slot was the school's own time. Renwick looked at new math

This is shared through Principal report at monthly Board meetings. We celebrate achievements, discuss any modifications and issues as agenda items.

Tamariki shared with whanau during class sharing times, assemblies and through school SMS – Hero.

The school worked with Ka Hikitia in 2022 and then we had the honour of receiving Ngā Kawatau me ngā Tūmanakotanga o Te Taihū a document

created by Te Taihū eight iwi. This document created an opportunity for staff/Boards and communities to read of the iwi's aspiration for education. This mahi was supported with PLD delivered through Piritahi.

Our kura spent time with this work and combined our findings of Ka Hikitia.

2024 we will continue with releasing a staff member to

**Quality teaching and leadership – PB4L**

The school registered interest for PB4L and was accepted. This will be led by a team and will be seen as a tool to support the roll out of our new school values, behaviour, support teacher effective framework.

**Structured Literacy /Code across the school:**

With the change of government and the mandates aligned to this, SL and Science of Learning will also make up the majority of mahi for all staff.

With the support of MOE and RTLit will be incorporated into hui time to learn, reflect and support staff to understand the changes and support implementation.

**Math curriculum:**

With the change to the mandate around the implementation time, staff will be supported by MOE resource, TOD and resources which has been communicated will be shared.



and aligning activities to Hero goals.

Second slot -**Te**

**Mātaiaho**

**Framework** Draft

Maths & English

Curriculum. Third slot was Mana ōrite mō te

**Mātauranga Māori.**

- This terms PLD see the staff starting professional conversations with other staff, Revised Curriculum, Hero goals and Physical Restraint.
- Math lead staff have been regularly supporting the staff team with new learning and the links with Hero.
- Staff attended workshops organised by ASL & other facilitators during week 6.
- RTLB shared with staff about zones of regulation and the effects they have on children. Staff are including this learning in their class programmes.
- Management has led PLD for staff to use Hero to report to

deliver literacy support instead of Reading

Recovery.

· The school continues to fund staff with

Structured

Literacy and The Code to establish

a structured school-wide programme.

· With the work of the revised curriculum and the messages we were

receiving about a structured math programme we put our programme on

hold. We looked at other supports and will trail MathsWhiz in 2024.

**Include & upskill all staff with the new revised curriculum:**

Due to the government and changes, this mahi will be guided by expectations from MOE with staff wellbeing at the forefront.

parents mid year information.

- Five staff completed the Adult Learning course.
- Opportunity for staff to participate in a bespoke te reo programme to grow capabilities with tikanga Māori.
- WSL have organised release and delivery of practice analysis visits.
- WSL present to staff the overall impact.
- Nadia, new WSL.
- TERM 3:
- The WSL are leading new learning with staff to include student voice and seeking areas of expertise from the staff as a support to grow learning. Staff have been asked to identify an area they'd be comfortable to lead and others to view. We have a number of staff who are very competent in teaching and learning and see this work will strengthen understanding,

relationships and school culture.

- RTLB presented a third workshop outlining the resources and programmes to support the agreed learnings around behaviour.
- Piritahi workshops - week 6, professional learning for staff.
- WSL captured student voice from students across the school about their learning on Hero goals.
- Staff have offered their support to grow others professional knowledge by offering areas of expertise for other staff to observe pertaining to staff's learning goals.
- TERM 4:
- Four staff will attend a Structured Literacy workshop to extend the coverage of knowledge across the school.
- Staff will decide on next steps following information and presentation as to

whether they wish the support of PB4L across the school.  
(PB4L = Positive Behaviour for Learning)

- TOD - 13 November
- Whanau leaders met with Curriculum lead of MOE which was interesting due to the new government. There is a lot of 'don't know' and documents of the new curriculum have slowed down. We are hoping to unpack the Common Practice Model, which is the new expectations/assessment on 13 Nov, if they are released!

<p><b>Action 2</b>  <b>Educationally powerful connections and relationships</b></p> <ul style="list-style-type: none"> <li>· <b>Create opportunities for whanau to connect with the school to gather voice to identify our identity &amp; local curriculum.</b></li> <li>· <b>Embed effective transition practices between key stages.</b></li> <li>· <b>Encourage parent support to enhance Clubs.</b></li> </ul>	<p><b>What did we achieve?</b>  <b>What were the outcomes of our actions?</b></p> <ul style="list-style-type: none"> <li>· <i>What impact did our actions have?</i></li> <li>· Staff collected voice at any time whanau were present in their spaces. They allowed opportunities to share and communicate ways the community and school could work effectively.</li> <li>· The school sent a survey to whanau to capture voice about different elements of the school. This was collated and used to identify current strategic goals.</li> <li>· The school increased the amount of visits to ECE to build a rapport with family</li> </ul>	<p><b>Evidence</b>  <b>This is the sources of information the board used to determine those outcomes</b></p> <p>The Board used all forms of feedback from whanau survey and other times throughout the year to set goals.</p> <p>The Board and staff representatives met to work through the information allowing good discussion to review and set goals.</p>	<p><b>Reasons for any differences (variances) between the target and the outcomes</b>  <b>Think about both where you have exceeded your targets or not yet met them.</b></p> <p>There is always ways we can increase or do better when seeking feedback from whanau, but we have agreed to keep alternating and changing how we best do this.</p>	<p><b>Planning for next year – where to next?</b>  <b>What do you need to do to address targets that were not achieved.</b>  <b>Consider if these need to be included in your next annual implementation plan.</b></p> <p>As we roll out the new requirements with our strategic plan, inform community each term of updates and include these with parent interviews, newsletters, website and assemblies.</p> <p>Meet regularly with ECE providers and colleges.</p> <p>Communicate through Principal Blog, newsletters, emails and other the importance of parent support with Clubs.</p>
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	<p>and transitioning students. Teachers were released to go and view new students to the school.</p> <ul style="list-style-type: none"> <li>· Extra visits and support was identified and put in place for students to transition.</li> <li>· Clubs ran Term 2 &amp; 3 and staff were encouraged to reach out to parents to include. We found as the time went on, more parents were curious and starting to join in.</li> </ul>			
<p><b>Action 3</b>  <b>Te Pā Wananga – three values; Pā Ora, Pā Wānanga, Pā Tangata, Pā Rangatira</b></p>	<p><b>What did we achieve?</b>  <b><i>What were the outcomes of our actions?</i></b>  <b><i>What impact did our actions have?</i></b></p> <p>The MOE and principal collated and coordinated an application for stand-alone kura. This has been submitted and we still wait the outcome.</p>	<p><b>Evidence</b>  <b><i>This is the sources of information the board used to determine those outcomes</i></b></p> <p>Board involved closely with the process.</p>	<p><b>Reasons for any differences (variances) between the target and the outcomes</b>  <b><i>Think about both where you have exceeded your targets or not yet met them.</i></b></p>	<p><b>Planning for next year – where to next?</b>  <b><i>What do you need to do to address targets that were not achieved.</i></b>  <b><i>Consider if these need to be included in your next annual implementation plan.</i></b></p> <p>2024 submit application to MOE for TPW to become it's</p>

own kura. Support this process as they transition.

**Action 4**

**RTLB Service**

**Support RTLB Service to transition to new RTLB staff members**  
**Work with Cluster Manager and team to successfully roll out He Pikorua.**

**What did we achieve?**

***What were the outcomes of our actions?***  
***What impact did our actions have?***

We have a full team and five members in training.  
Meet with the Cluster Manager weekly to ensure we both have the understanding of the role.

**Evidence**

***This is the sources of information the board used to determine those outcomes***

The Cluster Manager submits a quarter report to the Board and a couple of times throughout the year join the Board hui.

**Reasons for any differences (variances) between the target and the outcomes**

***Think about both where you have exceeded your targets or not yet met them.***

No variances

**RTLB Service Fidelity to He Pikorua framework to ensure consistent use of baseline data to inform explicit, co-constructed, culturally appropriate interventions**

**RTLB team will demonstrate enhanced expertise and leadership through comprehensive professional growth and development in priority areas.**

**Lead school principal, cluster manager, practice**

- Focus on building teacher capabilities
- Practice Lead and peer lead supervision and support.
- Collaborative assessment
- Database alignment with Te Tuapapa
- Train RTLB in IYT, SAC & BLA roles
- Leading Adult Learning with Tony Burkin
- Bespoke and deliver of Inclusive Design package
- Clarify roles
- Promote a collaborative, positive work environment with the new team.



Cluster Manager Practice Lead  
Ministry of Education

- Regular feedback from kaiako and whanau will be used to ensure consistency of the intervention.
- Supervision support from Cluster Manager and Practice Lead.
- Increase in RTLB capability to deliver PLD to cluster schools and meet expectations and deliverables.
- Increased take-up of the PLD programmes offered to schools.
- Feedback surveys indicating high satisfaction with RTLB support and collaboration.
- Effective cluster performance
- Implement a communication plan that outlines communication pathways and protocols to ensure effective and timely information flow.

### How will our targets and actions give effect to Te Tiriti o Waitangi?:

1. Excellent Outcomes: We will support Māori learners and their whānau to achieve excellent education outcomes through building a nurturing relationship with families, regular communication and programmes of learning to support academic, cultural and social.
2. Belonging: We will ensure Māori learners and their whānau have a strong sense of belonging through regular communication, invitation to join in with school events and being included in the learning.
3. Strengths-Based: We will recognise and build on the strengths of Māori learners and their whānau through providing programmes of learning that include all areas of the curriculum. From our teaching and learning we will immerse tamariki in rich authentic learning based on local curriculum to create wonders for tamariki to explore and create new learning that makes a difference.
4. Productive Partnerships: We will support strong relationships between learners and whānau, hapū, iwi, educators and others to support excellent outcomes.

## Renwick School Good Employer Statement 2023



### 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:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p><i>Included policy and practice:</i></p> <p><i>Teacher registration, property inspections, visitor monitoring, sharing public health information, hazard identification register, emergency procedures, ICT staff user agreement, staff leave/illness</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Our EEO policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes without bias or discrimination.</i></p> <p><i>We have a programme to identify processes that contribute to employment inequality.</i></p> <p><i>Our EEO programme may include:</i></p> <ul style="list-style-type: none"> <li>• <i>developing a policy statement and establishing objectives</i></li> <li>• <i>appointing an EEO representative</i></li> <li>• <i>consulting with staff to hear any concerns</i></li> <li>• <i>creating an employee database (with informed consent for any EEO data collected)</i></li> <li>• <i>encouraging staff to participate in training and career development</i></li> <li>• <i>programme monitoring through staff meetings and board reports</i></li> <li>• <i>reviewing employment and personnel policies and processes.</i></li> </ul> <p><i>Renwick School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Policy is followed by the personnel committee when an appointment is made.</i></p> <p><i>We appoint appropriately trained and qualified staff to all teaching and non-teaching positions and strive to find the best person for each position. We uphold our commitment to Te Tiriti o Waitangi through our vision and strategic plan to reflect Tikanga Māori.</i></p>
How are you recognising,	<i>Collecting progress and achievement data.</i>

<ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<p><i>Strategic aims are set to provide opportunity for Māori staff development and policy is followed during the employment process that welcomes applications from Māori working in education.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Individual and collective professional learning</i></p> <p><i>Mentoring of individuals</i></p> <p><i>Provide in-school leadership roles</i></p> <p><i>Support and encourage staff to apply for Kahui Ako roles</i></p> <p><i>Professional development for individuals with specific needs.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>Responsive management to meet their needs. Free period products available in the workplace. Provide support through agencies outside of the school e.g. counselling.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We comply with an accessibility audit. Flexible working arrangements have been discussed and offered.</i></p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
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?		No
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	

Signed:

Principal/Tumuaki: \_\_\_\_\_

Date: 29/5/2024

Board Presiding member: \_\_\_\_\_

Date: 29/5/2024

**RENWICK SCHOOL  
KIWISPORT  
2023**

In 2023 the school received Kiwisport funding of \$7,427.56 within MOE Operational Grant funding. This was spent on entry fees and transport for various sporting activities for all students of the school including Orienteering, mountain biking and winter sports tournaments.