



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3285

Principal: Linda Horne

School Address: 4 Boundary Road
Ashley 7477

School Postal Address:

School Phone: (03) 313 8907

School Email: office@ashleyrakahuri.school.nz

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444



ASHLEY RAKAHURI SCHOOL

Annual Report - For the year ended 31 December 2022

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Ashley Rakahuri School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
James McFarlane	Presiding Member	Re-elected Sep 2022	Sep 2025
Linda Horne	Principal ex Officio		
Meika Foster	Parent Representative	Re-elected Sep 2022	Sep 2025
Michaela Cameron	Parent Representative	Re-elected Sep 2022	Resigned Nov 2022
Stu Morris	Parent Representative	Re-elected Sep 2022	Dec 2023
Ruth Cross	Parent Representative	Co-opted 2022	Apr 2025
Robert Clark	Parent Representative	Co-opted 2022	Apr 2025
Kylie Kerr	Parent Representative	Elected 2019	Resigned Sep 2022
Sue Graham	Staff Representative	Elected Sep 2022	Sep 2025

Ashley Rakahuri School

Statement of Responsibility

For the year ended 31 December 2022

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

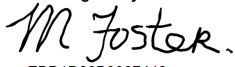
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Meika Foster

Full Name of Presiding Member

DocuSigned by:


Signature of Presiding Member

5/31/2023

Date:

Linda Horne

Full Name of Principal

DocuSigned by:


Signature of Principal

5/31/2023

Date:

Ashley Rakahuri School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,647,061	280,118	1,629,610
Locally Raised Funds	3	59,531	51,012	62,656
Interest Income		2,035	302	384
Total Revenue		1,708,627	331,432	1,692,650
Expenses				
Locally Raised Funds	3	16,110	-	32,433
Learning Resources	4	1,195,818	124,104	1,266,742
Administration	5	113,215	106,032	103,424
Finance		672	696	571
Property	6	315,560	95,664	294,263
Loss on Disposal of Property, Plant and Equipment		59	-	-
		1,641,434	326,496	1,697,433
Net Surplus / (Deficit) for the year		67,193	4,936	(4,783)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		67,193	4,936	(4,783)

Ashley Rakahuri School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		258,994	258,994	258,438
Total comprehensive revenue and expense for the year		67,193	4,936	(4,783)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,339
Equity at 31 December		326,187	263,930	258,994

Ashley Rakahuri School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	119,990	80,459	91,297
Accounts Receivable	8	95,001	80,728	88,937
GST Receivable		(4,220)	(4,220)	3,005
Prepayments		522	-	-
Investments	9	50,000	50,000	40,000
Funds Receivable for Capital Works Projects	14	-	-	25,936
		261,293	206,967	249,175
Current Liabilities				
Accounts Payable	11	95,955	95,955	113,842
Provision for Cyclical Maintenance	12	-	-	19,500
Finance Lease Liability	13	7,297	7,297	7,839
Funds held for Capital Works Projects	14	31,436	-	42,597
		134,688	103,252	183,778
Working Capital Surplus/(Deficit)		126,605	103,715	65,397
Non-current Assets				
Property, Plant and Equipment	10	241,021	201,654	237,654
		241,021	201,654	237,654
Non-current Liabilities				
Provision for Cyclical Maintenance	12	35,044	35,044	40,403
Finance Lease Liability	13	6,395	6,395	3,654
		41,439	41,439	44,057
Net Assets		326,187	263,930	258,994
Equity		326,187	263,930	258,994

Ashley Rakahuri School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		456,052	273,845	407,011
Locally Raised Funds		59,923	51,012	47,991
Goods and Services Tax (net)		7,225	7,220	(10,227)
Payments to Employees		(256,939)	(147,918)	(283,096)
Payments to Suppliers		(208,638)	(200,971)	(161,227)
Interest Paid		(672)	(696)	(571)
Interest Received		2,035	462	558
Net cash from/(to) Operating Activities		58,986	(17,046)	439
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(22,368)	(15,050)	(10,095)
Purchase of Investments		(10,000)	20,000	30,000
Net cash from/(to) Investing Activities		(32,368)	4,950	19,905
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,339
Finance Lease Payments		(12,700)	1,258	(8,504)
Funds Administered on Behalf of Third Parties		14,775	-	(20,699)
Net cash from/(to) Financing Activities		2,075	1,258	(23,864)
Net increase/(decrease) in cash and cash equivalents		28,693	(10,838)	(3,520)
Cash and cash equivalents at the beginning of the year	7	91,297	91,297	94,817
Cash and cash equivalents at the end of the year	7	119,990	80,459	91,297

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

Ashley Rakahuri School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Ashley Rakahuri 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.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

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

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 13. Future operating lease commitments are disclosed in note 19b.

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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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) 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.

e) 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.

f) Accounts Receivable

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

g) 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.

h) 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:

Board Owned Buildings	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	3-10 years
Motor vehicles	5 years
Plant and Equipment	5-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

j) 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.

k) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

l) 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 Revenue and Expense.

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

m) 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 schools carries out painting maintenance of the whole school over a 7 to 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.

n) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, 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.

o) 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.

p) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	409,600	270,122	354,213
Teachers' Salaries Grants	961,038	-	1,008,769
Use of Land and Buildings Grants	229,865	-	208,356
Other Government Grants	46,558	9,996	58,272
	<u>1,647,061</u>	<u>280,118</u>	<u>1,629,610</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	36,769	44,004	41,618
Fees for Extra Curricular Activities	21,015	5,004	19,670
Trading	1,747	2,004	1,368
	<u>59,531</u>	<u>51,012</u>	<u>62,656</u>
Expenses			
Extra Curricular Activities Costs	16,110	-	31,986
Trading	-	-	447
	<u>16,110</u>	<u>-</u>	<u>32,433</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>43,421</u>	<u>51,012</u>	<u>30,223</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	21,294	19,992	20,332
Library Resources	450	804	662
Employee Benefits - Salaries	1,132,697	60,708	1,207,890
Staff Development	7,536	6,600	4,754
Depreciation	33,841	36,000	33,104
	<u>1,195,818</u>	<u>124,104</u>	<u>1,266,742</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,863	5,496	3,900
Board Fees	3,385	3,504	1,865
Board Expenses	3,660	4,164	3,621
Communication	928	1,092	951
Consumables	12,012	8,592	8,732
Other	23,824	22,188	20,315
Employee Benefits - Salaries	58,220	57,000	59,902
Insurance	4,323	3,996	4,138
	<u>113,215</u>	<u>106,032</u>	<u>103,424</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,739	3,504	4,704
Consultancy and Contract Services	19,162	18,000	17,757
Cyclical Maintenance Provision	(10,937)	9,996	(584)
Grounds	1,938	4,500	3,063
Heat, Light and Water	12,632	9,300	11,329
Rates	1,176	1,704	1,872
Repairs and Maintenance	24,314	16,512	18,671
Use of Land and Buildings	229,865	-	208,356
Security	3,319	2,076	4,514
Employee Benefits - Salaries	30,352	30,072	24,581
	<u>315,560</u>	<u>95,664</u>	<u>294,263</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	119,990	80,459	91,297
Cash and cash equivalents for Statement of Cash Flows	<u>119,990</u>	<u>80,459</u>	<u>91,297</u>

Of the \$119,990 Cash and Cash Equivalents, \$31,436 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	14,273	-	14,665
Banking Staffing Underuse	1,356	1,356	-
Teacher Salaries Grant Receivable	79,372	79,372	74,272
	<u>95,001</u>	<u>80,728</u>	<u>88,937</u>
Receivables from Exchange Transactions	14,273	-	14,665
Receivables from Non-Exchange Transactions	80,728	80,728	74,272
	<u>95,001</u>	<u>80,728</u>	<u>88,937</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	50,000	50,000	40,000
	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>
Total Investments	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	141,462				(5,045)	136,417
Furniture and Equipment	44,283	17,395			(10,053)	51,625
Information and Communication Technology	33,160	7,548			(7,962)	32,746
Textbooks	-				-	-
Leased Assets	12,401	11,820			(9,932)	14,289
Library Resources	6,348	6,793	(6,348)		(849)	5,944
Balance at 31 December 2022	<u>237,654</u>	<u>43,556</u>	<u>(6,348)</u>	<u>-</u>	<u>(33,841)</u>	<u>241,021</u>

Restrictions

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

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	206,719	(70,301)	136,418	206,719	(65,257)	141,462
Furniture and Equipment	101,037	(49,412)	51,625	97,631	(53,348)	44,283
Information and Communication T	83,899	(51,153)	32,746	102,247	(69,087)	33,160
Textbooks	-	-	-	-	-	-
Leased Assets	30,660	(16,371)	14,289	33,739	(21,338)	12,401
Library Resources	35,587	(29,644)	5,943	35,415	(29,067)	6,348
Balance at 31 December	457,902	(216,881)	241,021	475,751	(238,097)	237,654

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	4,138	4,138	30,733
Accruals	9,153	9,153	10,087
Banking Staffing Overuse	-	-	(1,250)
Employee Entitlements - Salaries	76,009	76,009	74,272
Employee Entitlements - Leave Accrual	6,655	6,655	-
	95,955	95,955	113,842
Payables for Exchange Transactions	95,955	95,955	113,842
	95,955	95,955	113,842

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	59,903	59,903	83,299
Increase to the Provision During the Year	(11,087)	9,996	(584)
Use of the Provision During the Year	(13,772)	(34,855)	(22,812)
Provision at the End of the Year	35,044	35,044	59,903
Cyclical Maintenance - Current	-	-	19,500
Cyclical Maintenance - Non current	35,044	35,044	40,403
	35,044	35,044	59,903

The schools cyclical maintenance schedule details annual painting and other significant cyclical work to be undertaken. The costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	8,071	8,071	7,839
Later than One Year and no Later than Five Years	6,883	6,883	3,654
Future Finance Charges	(1,263)	(1,263)	
	<u>13,692</u>	<u>13,692</u>	<u>11,493</u>
Represented by			
Finance lease liability - Current	7,297	7,297	7,839
Finance lease liability - Non current	6,395	6,395	3,654
	<u>13,692</u>	<u>13,692</u>	<u>11,493</u>

14. Funds Held for Capital Works Projects

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

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Project	<i>Completed</i>	(25,936)			25,936	-
MOE Fencing	<i>Completed</i>	14,480	53,340	(60,542)		7,278
SIP Project	<i>Completed</i>	28,117	938	(4,865)	(24,190)	-
Roof Repair/Replacement	<i>In Progress</i>	-	24,547	(389)		24,158
Totals		<u>16,661</u>	<u>78,825</u>	<u>(65,796)</u>	<u>1,746</u>	<u>31,436</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	31,436
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Project		19,735	4,157	(49,828)		(25,936)
MOE Fencing			62,044	(47,564)		14,480
SIP Project		17,625	12,809	(2,317)		28,117
Totals		<u>37,360</u>	<u>79,010</u>	<u>(99,709)</u>	<u>-</u>	<u>16,661</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	42,597
Funds Receivable from the Ministry of Education	25,936

15. 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.

16. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,385	1,865
<i>Leadership Team</i> Remuneration Full-time equivalent members	239,332 2	238,479 2
Total key management personnel remuneration	242,717	240,344

There are 8 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
110-120	1.00	1.00
	1.00	1.00

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

17. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	10 - 20	10 - 20
Number of People	0	1

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: Nil).

The Board was notified of a Ombudsman claim by a parent alleging an unjust stand down. The Board has not recognised this matter in the financial statements due to the claim unlikely to have a financial impact.

Teacher Aide and Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

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

19. Commitments

(a) Capital Commitments

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

(a) \$0 contract for various projects to be completed in 2023, which will be fully funded by the Ministry of Education. \$320,301 has been received of which \$293,610 has been spent on the project to date.

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

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

20. 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	119,990	80,459	91,297
Receivables	95,001	80,728	88,937
Investments - Term Deposits	50,000	50,000	40,000
Total Financial assets measured at amortised cost	<u>264,991</u>	<u>211,187</u>	<u>220,234</u>

Financial liabilities measured at amortised cost

Payables	95,955	95,955	113,842
Finance Leases	13,692	13,692	11,493
Total Financial Liabilities Measured at Amortised Cost	<u>109,647</u>	<u>109,647</u>	<u>125,335</u>

21. Events After Balance Date

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

22. Comparatives

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

Analysis of Variance 2022

2022 Strategic Goal - Reading			
Strategic Aim	All students are able to access The New Zealand Curriculum as evidenced by achievement.		
Annual Aim	To increase the number of students performing at or above the expected curriculum in reading		
Target	At all year levels to move the children achieving below or well below their expected curriculum levels to at or above.		
		Below	Well Below
Baseline Data	Year 1	1	
	Year 2	4	
	Year 3	13	
	Year 4	8	1
	Year 5	2	
	Year 6	1	4
	Year 7	2	
	Year 8	2	
	TOTAL	33	5

22% (33 students) are below their expected curriculum level
3% (5 students) are well below their expected curriculum level

Actions What did we do?	<p>Identification and Tracking of Target Students</p> <ul style="list-style-type: none"> • Identified those who needed support at end of 2021 • Set up support register to track students needs, learning plans, special circumstances • Week 4 and 8 of each term discussed learning needs at syndicate level • Involved Learning Support Coordinator/SENCO in conversations around learning needs and where to get support • Regular meetings with whānau for those ākonga who need it • Formal written reports twice a year • 3 face to face meeting opportunities for whānau to come in and share goals <p>Teaching and Learning</p> <ul style="list-style-type: none"> • Two staff members became part of the ASLA Structured Literacy trial • RTLit staff session on "The Code" • Began to embed a school wide doc to share understandings of Structured Literacy and how Ashley Rakahuri are interpreting it.
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	<ul style="list-style-type: none"> • Learning conversations had with colleagues and LSC <p>Assessment</p> <ul style="list-style-type: none"> • Worked with staff on expectations for assessment and assessment methods (ongoing) • Clarified whether entering data on "achieved" or "working at" as many were putting data in at "working at" • Looked at assessment at syndicate level at least once a term to check understanding.
<p>Outcomes What happened?</p>	<p>Of the 38 target students (20 boys and 18 girls) - based on this group only</p> <ul style="list-style-type: none"> • 2 boys left our school at the start of 2022 • 2 girls left our school at the start of 2022 <p>Of the remaining 18 boys and 16 girls...</p> <ul style="list-style-type: none"> • 2 boys moved from well below to below their expected curriculum level • 50% of boys reached expected curriculum level • 1 girl moved from well below to at expected curriculum level • 1 girl moved from below to well below expected curriculum level • 33% of girls reached expected curriculum level • 4 of the target group left our school • 1 of the target group were reclassified to redo Year 3 (academic and social/emotional reasons) • 32% received support from outside agencies • All were on support register and received in class support <ul style="list-style-type: none"> • 4 of the remaining target children have left our school at end of 2022 • 9 boys remain targets for 2023 • 8 girls remain targets for 2023
<p>Reasons for the variance Why did it happen?</p>	<ul style="list-style-type: none"> • We believe that 2022 presented many ongoing challenges with the ongoing effects of COVID 19 and the red/orange settings. • We are a semi rural community with poor connectivity (up to 40% with limited connection and data) and no devices, modems or distance learning packs arrived in time to support the learners • Expectations are high around levels of comprehension and ability to analyse and synthesise data
<p>Evaluation Where to Next?</p>	<ul style="list-style-type: none"> • Work as a management team with our LSC to come up with a baseline of what we want to see in terms of planning, timetabling and deliberate acts of teaching • We are specifying very clearly planning expectations and timelines • Analysis of data and data taken will continue to be a focus • Embed Better Start Literacy from the start of Year 1 • Use a school wide approach with "The Code" • Apply for RAPLD for a Literacy focus from Term 3 • Moderate more at syndicate level...teachers engaging in moderation processes as part of their learning and development. • Buy readers for older students that are age appropriate but accessible • Draw up a very comprehensive support register and have this as a focus at syndicate level every fortnight...LSC is analysing and monitoring this data very closely • Observe programmes in place throughout the term to watch deliberate acts of teaching • Look at all the ways we can create barrier free access for tamariki as per the NELPs

2022 Strategic Goal - Maths			
Strategic Aim	All students are able to access The New Zealand Curriculum as evidenced by achievement.		
Annual Aim	To increase the number of students performing at or above the expected curriculum in maths		
Target	At all year levels to move the children at below or well below their expected curriculum levels to at or above.		
		Below	Well Below
Baseline Data	Year 1	1	
	Year 2	3	1
	Year 3	6	
	Year 4	10	
	Year 5	2	1
	Year 6	5	4
	Year 7	5	
	Year 8	0	
	TOTAL	32	6

21% (32 students) are below their expected curriculum level
4% (6 students) are well below their expected curriculum level

Actions What did we do?	Identification and Tracking of Target Students <ul style="list-style-type: none"> Identified those who needed support at end of 2021 Set up support register to track students needs, learning plans, special circumstances Week 4 and 8 of each term discussed learning needs at syndicate level Involved Learning Support Coordinator/SENCO in conversations around learning needs and where to get support Showed staff how to use e-Tap to input data effectively Teaching and Learning <ul style="list-style-type: none"> Term 2 RAPLD for mathematics for 90 hours to run until end of Term 1 2023 Looked at planning, teaching and learning in detail with kaiako Mathematics facilitator modeled lessons in classes LSC worked with small groups to front load their knowledge, improve self efficacy and put in place some strategies and also ran extension groups Information evening for parents on numeracy Year 7 and 8 teachers involved in "Just in Time" maths PLD
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	<p>Assessment</p> <ul style="list-style-type: none"> • Worked with staff on expectations for assessment and assessment methods. • Clarified whether entering data on "achieved" or "working at" as many were putting data in at "working at"
<p>Outcomes What happened?</p>	<ul style="list-style-type: none"> • Of the 38 students (15 boys and 23 girls)) • 3 boys and 3 girls during at the start of 2022 • 1 girl reclassified from Year 4 to Year 3 <p>Of the 12 boys and 20 girls remaining</p> <ul style="list-style-type: none"> • 35% of girls reached their expected curriculum level • 75% of boys reached their expected curriculum level <p>At the end of 2022 5 of the remaining target children left our school</p> <p>For 2023</p> <ul style="list-style-type: none"> • 11 of these girls remain targets for 2023 • 4 of these boys remain targets for 2022
<p>Reasons for the variance Why did it happen?</p>	<ul style="list-style-type: none"> • We strongly believe that 2022 presented many challenges with the ongoing effects of COVID 19 and red and orange traffic light settings • We are a semi rural community with poor connectivity (up to 40% with limited connection and data) and no devices, modems or distance learning packs arrived in time to support the learners • We tightened up and streamlined our assessment practices across the school which has led to a downward shift in data - reflecting the change from recording where are shield is "working at" to what they have "achieved" • We had in depth and effective mathematics PLD that was regionally funded that allowed us to look at planning, teaching and learning practices • This improvement in analysing data also meant that we moved from just recording our OTJ against add/sub but looked more broadly at all areas • Expectations are now also higher around levels of comprehension and ability to analyse and synthesise data
<p>Evaluation Where to Next?</p>	<ul style="list-style-type: none"> • Finish our RAPLD in Term 2 • Work with LSC and maths facilitator to unpack the curriculum refreshWork as a management team with our LSC to come up with a baseline of what we want to see in terms of planning, timetabling and deliberate acts of teaching • Run staff meetings with our LSC who is a maths specialist on the progressions, next steps and areas to focus on in maths • Professional readings and discussions based on research around differentiated teaching vs ability grouping • Moderate more at syndicate level...teachers engaging in moderation processes as part of their learning and development. • Continue to refine our very comprehensive support register and have this as a focus at syndicate level every fortnight • Observe programmes in place throughout the term to watch deliberate acts of teaching • Look at all the ways we can create barrier free access for tamariki as per the NELPs

2022 Strategic Goal - Writing			
Strategic Aim	All students are able to access The New Zealand Curriculum as evidenced by achievement.		
Annual Aim	To increase the number of students performing at or above the expected curriculum in writing		
Target	At all year levels to move the children at below or well below their expected curriculum levels to at or above.		
		Below	Well Below
Baseline Data	Year 1	1	
	Year 2	3	1
	Year 3	8	
	Year 4	9	1
	Year 5	0	3
	Year 6	4	3
	Year 7	5	
	Year 8	3	0
	TOTAL	33	8

22% (33 students) are below their expected curriculum level
5% (8 students) are well below their expected curriculum level

Actions What did we do?	<p>Identification and Tracking of Target Students</p> <ul style="list-style-type: none"> Identified those who needed support at end of 2021 Set up support register to track students needs, learning plans, special circumstances Week 4 and 8 of each term discussed learning needs at syndicate level Involved Learning Support Coordinator/SENCO in conversations around learning needs and where to get support Showed staff how to use e-Tap to input data effectively <p>Teaching and Learning</p> <ul style="list-style-type: none"> Moderated writing at syndicate level twice this year instead of once - clarified teachers' understanding across all staff. Not all staff were assessing in the same way to the same level of expectation <p>Assessment</p> <ul style="list-style-type: none"> Worked with staff on expectations for assessment and assessment methods. Clarified whether entering data on "achieved" or "working at" as many were putting data in at "working at"
Outcomes What happened?	<p>Of the 41 students (24 boys and 17 girls)</p> <ul style="list-style-type: none"> 1 of the target group left our school

	<ul style="list-style-type: none"> • 1 girl was reclassified as mentioned above • 30% of girls reached their expected curriculum level • 17% of boys reached their expected curriculum level <p>At the end of 2022 9 of these students left our school</p> <p>For 2023</p> <ul style="list-style-type: none"> • 8 of these girls remain targets for 2023 • 15 of these boys remain targets for 2023
<p>Reasons for the variance Why did it happen?</p>	<ul style="list-style-type: none"> • We strongly believe that 2022 presented many challenges with the ongoing effects of COVID 19 and red and orange level traffic light settings. • We are a semi rural community with poor connectivity (up to 40% with limited connection and data) and no devices, modems or distance learning packs arrived in time to support the learners • We tightened up and streamlined our assessment practices across the school which has led to a downward shift in data - reflecting the change from recording where are shield is "working at" to what they have "achieved" • This improvement in analysing data also meant that we moved from just recording our OTJ against add/sub but looked more broadly at all areas • Expectations are now also higher around levels of comprehension and ability to analyse and synthesise data • Moderated writing at a syndicate level twice this year instead once - clarified teachers' understanding across all staff. Not all staff were assessing in the same way to the same level of expectation
<p>Evaluation Where to Next?</p>	<ul style="list-style-type: none"> • Embed structured literacy in the Junior school and the junior teachers are to have ongoing support via the Better Start Literacy approach • Work as a management team with our LSC to come up with a baseline of what we want to see in terms of planning, timetabling and deliberate acts of teaching • Embed "The Code" across the school • Invite RTLit in support best practice around "The Code" • Continue to moderate at syndicate level...teachers engaging in moderation processes as part of their learning and development. • Writing will be continue to be moderated twice a year instead of once using e-asTTLe • Draw up a very comprehensive support register and have this as a focus at syndicate level every fortnight • Observe programmes in place throughout the term to watch deliberate acts of teaching



14 November 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport in 2022, the school received total Kiwisport funding of \$2,467.00(excluding GST).

The funding was spent on a coaching programme for the whole school on a variety of sports each term and Affiliation to North Canterbury Primary School Sports Association. The coaches were supplied by North Canterbury Sport and Recreation. We spent \$2419.00

The number of students that participated in organised sport was 162.

Kind regards

Tanya Lewis

Tanya Lewis
Admin Manager

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?	<h3>Support for school employees</h3> <p>The board:</p> <ul style="list-style-type: none">• takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees• considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements• ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest• promotes high levels of staff performance through:<ul style="list-style-type: none">○ performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)○ acknowledgement of staff achievements○ salary units and classroom release time.• deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures. <p>https://ashley.schooldocs.co.nz/index.htm?toc.htm?10386.htm?zoom_highlight=safe+working+conditions</p>

What is in your equal employment opportunities programme?

How have you been fulfilling this programme?

Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills,

qualifications, abilities, and aptitudes, without **bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

<https://ashley.schooldocs.co.nz/index.htm?toc.htm?6483.htm>

How do you practise impartial selection of suitably qualified persons for appointment?

Appointment Committee

The appointment committee's responsibilities may include:

- creating a timeframe for advertising and filling the position
- creating the advertisement for the Education Gazette (and local newspapers, depending on the position)
- compiling the **application package**
- **selecting candidates** to interview
- **conducting the interviews**
- undertaking **referee and other checks** to verify the candidate's qualifications, identity, and suitability to work with students
- advising the board of the preferred candidate for their confirmation
- notifying the successful and unsuccessful applicants within the agreed timeframe
- completing and forwarding a New Appointment form to payroll
- initiating the **staff induction** process.

When appointing a principal, the board employs the services of an independent advisor to assist with the process where possible. **NZSTA** provides advice that the board considers carefully.

If the appointment is for a new principal, the board manages the recruitment and appointment process and may choose to review the job description and person specification for the role, which may include surveying the views of the school staff and community.

Each member of the appointment committee is expected to consider and declare any **conflict of interest** that might affect, or be seen to affect, the impartiality of their contribution to the process.

Position

Principal

	<p>Senior management position</p> <p>Permanent teaching staff (including part-time staff)</p> <p>Fixed term teaching staff, including part-time and relieving staff (more than one term)</p> <p>Fixed term teaching staff, including part-time and relieving staff (up to one term)</p> <p>Support staff</p> <p>Release history: Term 1 2023, Term 4 2020</p> <p>https://ashley.schooldocs.co.nz/index.htm?toc.htm?10193.htm</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>Te Tiriti o Waitangi</p> <p>Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Ashley Rakahuri recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.</p> <p>Under the Education and Training Act 2020, a primary objective of the Ashley Rakahuri board 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 to appreciate the importance of te Tiriti o Waitangi and te reo Māori. <p>Ashley Rakahuri works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.</p> <p>Partnership</p> <p>Ashley Rakahuri aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek</p>

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the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Ashley Rakahuri actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with [Ka Hikitia Ka Hāpaitia](#) .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Ashley Rakahuri has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

This policy aligns with [NELP](#) Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

https://ashley.schooldocs.co.nz/index.htm?toc.htm?7547.htm?zoom_highlight=maori

Māori Educational Success

As required by the Education and Training Act, Ashley Rakahuri's board ensures that every student at Ashley Rakahuri is able to achieve their highest possible standard. Ashley Rakahuri is also committed to **te Tiriti o Waitangi** and gives effect to te Tiriti by achieving equitable outcomes for ākonga Māori (Education and Training Act, s.127).

Ashley Rakahuri is guided in our thinking, planning, and actions for our ākonga Māori by the cross-agency strategy for the education sector, **Ka Hikitia Ka Hāpaitia: The Māori Education Strategy** .

Our Māori Educational Success policy should be read in conjunction with Ka Hikitia. We support its vision to help ākonga Māori enjoy and achieve educational success as Māori, while developing the skills to participate in te ao Māori, Aotearoa, and the wider world. The board and staff consult with our Māori community when developing policies, plans, and targets for improving the progress and achievement of our ākonga Māori.

To achieve excellent and equitable outcomes for our ākonga Māori, Ashley Rakahuri:

- builds whanaungatanga with our ākonga Māori and whānau, and our local hapū and iwi to ensure everyone is informed and involved as our education partners
- recognises and builds on the diverse abilities, strengths, and aspirations of ākonga Māori and their whānau
- promotes a strong sense of belonging and engagement by integrating te reo Māori, tikanga Māori, mātauranga Māori, and te ao Māori into school life (including the curriculum)
- ensures that the school is a physically and emotionally safe place and works to eliminate racism, discrimination, and stigma – also see **Inclusive Education**
- engages with any national, regional, and local implementation plans

developed by the Ministry of Education and education agencies

- supports staff to access appropriate professional development
- implements effective, high quality teaching and leadership practices that promote success for Māori as Māori.

Ashley Rakahuri supports ākongā Māori achievement by:

- tracking the attendance and achievement of all ākongā Māori
- providing appropriate **learning support**, and other support or extension programmes and processes for our ākongā Māori, as they progress through their schooling
- evaluating and continually improving school programmes and teaching practices
- reporting on ākongā Māori achievement to **parents**, the school community (as appropriate), the board, and the Ministry of Education.

https://ashley.schooldocs.co.nz/index.htm?toc.htm?13408.htm?zoom_highlight=maori

Inclusive Education

Under the Education and Training Act 2020, our board is required to ensure every student at Ashley Rakahuri can attain their highest possible standard in educational achievement, and that we cater for and are inclusive of students with differing needs. We do this by ensuring our school:

- is a physically and emotionally safe environment for all students and staff (NELP Priority 1)
- implements the relevant student rights under the Education and Training Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993
- takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within education and our school community
- reflects Aotearoa New Zealand's cultural diversity (Education and Training Act, s.133)

- gives effect to te Tiriti o Waitangi
- maintains an inclusive learning community and culture that allows students to express their diverse identities.

Learners at the centre

Learners and their family/whānau are at the centre of Ashley Rakahuri. We empower our students to be engaged in their learning, and to experience success. This includes students who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or come from diverse ethnic communities (NELP Priority 1).

We collaborate with our school community to understand the aspirations of learners and their family/whānau, and identify and respond to learner strengths, progress, and needs.

Incidents of racism, discrimination, or bullying are addressed through our [harassment, bullying](#), and/or [concerns and complaints](#) policies.

We work with our students and their families/whānau to ensure our school environment and programmes reflect their identities and keep students engaged in school. This includes:

- identifying any practical concerns and support required
- discussing any concerns about student wellbeing and safety
- discussing student privacy, preferred level of information sharing, and obtaining consent before publishing student information
- using the [preferred name](#) and pronouns of students
- identifying students and groups of students who are not achieving or are at risk of not achieving, and developing strategies to meet their needs.

At Ashley Rakahuri we recognise the diverse learning needs of our students, and the need for barrier-free access to education. We work with students and their families/whānau to identify and address any barriers that may stop students from accessing, participating in, or remaining engaged in

education. This includes Māori and Pasifika learners, disabled learners, and those with **learning support** needs (NELP Priority 3).

Cultural and religious diversity

We aim to instil in our students an appreciation of the importance of diversity, cultural knowledge,

identity, and the **official languages** of Aotearoa New Zealand. We respect and honour **te Tiriti o Waitangi** and give effect to it in all aspects of school life.

We recognise and value the different cultures represented in our school community, and prioritise inclusivity by:

- supporting teachers to competently teach diverse learners, and make appropriate changes to teaching approaches if necessary
- being sensitive to all religious beliefs and belief systems
- supporting students and families whose first language is not English, including **English language** support for eligible students
- celebrating festivals and significant holidays from a range of cultures
- running our own cultural events and activities.

We respect the place of Ngā Tangata o Moana-Nui-a-Kiwa/Pasifika peoples and cultures, and acknowledge the diversity of Pasifika learners and their families. At Ashley Rakahuri, we support engagement and excellent outcomes for Pacific learners by engaging with the Ministry of Education's Action Plan for Pacific Education, and integrating diverse Pacific cultural values, histories, experiences, customs, and languages into curriculum areas, where appropriate.

We foster Pacific culture by supporting our Pasifika culture group, marking Pacific language weeks, and holding fono evenings. Fono evenings are an opportunity to engage with our school community and local Pacific families and communities to discuss educational needs and opportunities.

	<p>Sexuality and gender diversity</p> <p>Schools have a responsibility to be inclusive learning environments for LGBTQIA+ students, including gender diverse students (NELP Priority 1). Inclusive learning environments aim to keep our school safe and to protect the mental and physical health and wellbeing of students. We take the views, beliefs, and customs of our community into consideration, while ensuring that the health and wellbeing of our students takes priority.</p> <p>Our school creates an inclusive learning environment for our LGBTQIA+ students by:</p> <ul style="list-style-type: none"> • teaching about respectful and inclusive behaviour and languages as part of our ongoing delivery of our vision and values, and the curriculum • dealing with any issues that may arise around sexuality or gender identity through our Supporting Student Wellbeing policy • addressing harassment, bullying, or discrimination through our harassment, bullying, and/or concerns and complaints policies • upholding the expectations of The Code Ngā Tikanga Matatika by respecting the diversity of student identities, promoting the wellbeing of learners, and protecting them from harm. <p>This policy aligns with NELP Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.</p> <p>https://ashley.schooldocs.co.nz/index.htm?toc.htm?16397.htm</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Teacher Professional Growth Cycle</p> <p>The professional growth cycle takes a holistic approach to performance management that looks for how the Standards for the Teaching</p>

Profession | Ngā Paerewa mō te Umanga

Whakaakoranga (the standards) are reflected in everyday teaching. It is a model based on professional judgement and trust.

The principal, as professional leader of the school, facilitates a common understanding of the standards, and staff at Ashley Rakahuri engage in professional learning aligned with the standards. Our professional growth cycle reinforces professional learning and development to ensure teaching is future-focused and supports student learning.

The principal is responsible for designing and implementing an annual professional growth cycle for teaching staff, which may include:

- professional conversations
- lesson observations
- reflective practice
- professional learning and development.

Teachers have opportunities to discuss and receive feedback on their practice, and documentation may be kept of any elements related to the above.

Attestation

Attestation against the standards is required to support an initial application and renewal for registration of the practising certificate to the Teaching Council of New Zealand. The principal endorses the issue/renewal of a practising certificate based on the teacher's participation in the professional growth cycle.

The principal also completes an annual attestation of teachers against the professional standards for salary purposes. Attestation involves comparing each teacher's performance against the relevant professional standards to confirm that they have met the standards required. The professional standards are supplied as an appendix to the employment agreement.

If the principal cannot attest that a teacher has met the standards, salary progression can be deferred, and a support or competency process started or

	<p>continued. Further information is available in the relevant employment agreement.</p> <p>Competency</p> <p>If the principal has further concerns about a teacher meeting the standards, they will discuss it with the teacher and provide support for improvement. Ongoing concerns are dealt with through the performance management processes outlined in employment agreements, and guidance from the Teaching Council.</p> <p>https://ashley.schooldocs.co.nz/index.htm?toc.htm?1408.htm?zoom_highlight=development</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Equal Employment Opportunities</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work,

	<p>etc.) and the employment requirements of diverse individuals/groups</p> <ul style="list-style-type: none"> • ensures that employment and personnel practices are fair and free of any bias. <hr/> <p>The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See Self-Review and Board Assurances.</p> <hr/> <p>https://ashley.schooldocs.co.nz/index.htm?toc.htm?1408.htm?zoom_highlight=development</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Equal Employment Opportunities</p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups

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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?		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	

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ASHLEY RAKAHURI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Ashley Rakahuri School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of Board, Analysis of Variance, Kiwisport report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

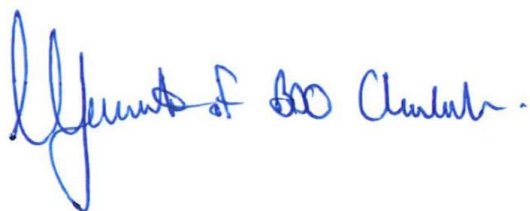
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 the School.



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand