

To: Andrew Steel
Appointed Auditor / Partner
Moore Markhams Wellington Audit
PO Box 24324
Manners Street
WELLINGTON 6142

Dear Mr Steel

AUDIT LETTER OF REPRESENTATION: YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Ridgeview (from now on "the School") for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects;
- the financial position as at 31 December 2023; and
- the 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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General responsibilities

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Responsibilities for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements present fairly, in all material respects, the financial position as at 31 December 2023; and the financial performance and cash flows for the year then ended; and comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with the Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.

Responsibilities to provide information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Cyclical maintenance

We have reviewed the Cyclical Maintenance Provision and consider it to be appropriate.

- we confirm the following dates of work 'last done' and 'year due' 'in respect of cyclical maintenance projects:

<i>Project</i>	<i>Last Done</i>	<i>Year Due</i>
Block 1 Interior	2021	2029
Block 1 Exterior - Front Façade	2021	2031
Block 1 Exterior - Balance	2023	2033
Block 2 Interior - Dental Clinic	2021	2031
Block 2 Exterior - Dental Clinic	2021	2031
Block 6 Interior - Pool	2021	2031
Block 6 Exterior - Pool	2021	2031
Boiler Exterior	2023	2033
Relocs Interior	2017	2025
Relocs Exterior	2017	2027

Controlled entities

We confirm that Friends of Ridgeview School is not a controlled entity of the school for the purposes of financial reporting.

Funds held for capital works projects

We confirm that there are no capital works projects still to be completed as at balance date.

Going concern

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Conclusion

To the best of our knowledge and belief:

- The financial statements present fairly the financial position of the School as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime
- The information and opinions set out above and given to you in connection with your examination of the financial statements of the School are true and fair.
- We know of no undisclosed matters affecting or likely to affect the financial statements of the School which you ought to be aware of before signing your report.

These representations are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you during the course of the audit.

Signed on behalf of the School:



(signed by Presiding Member)

Liz de Kort

(Name)

27 May 2024

(Date)



(signed by Acting Principal)

Katrina Hart

(Name)

27 May 2024

(Date)

RIDGEVIEW SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1433

Principal: Rachael Kemball

School Address: Cutts Crescent, Paremoremo

School Postal Address: Cutts Crescent, Paremoremo, North Shore City, 0632

School Phone: 09 413 9808

School Email: office@ridgeview.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

RIDGEVIEW SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Ridgeview 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.

Elizabeth Mary de Kort

Full Name of Presiding Member



Signature of Presiding Member

27/05/2024

Date:

Katrina Faye Hart

Full Name of Principal

P.P. 

Signature of Principal

27/5/2024

Date:

Ridgeview School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	841,271	747,196	768,206
Locally Raised Funds	3	78,411	35,000	36,360
Interest		6,986	500	2,399
Other Revenue		-	-	16,530
Total Revenue		926,668	782,696	823,495
Expense				
Locally Raised Funds	3	25,001	17,500	16,908
Learning Resources	4	451,218	405,121	396,385
Administration	5	73,894	66,980	71,906
Interest		611	610	751
Property	6	338,231	292,412	310,645
Loss on Disposal of Property, Plant and Equipment		221	-	2,424
Total Expense		889,176	782,623	799,019
Net Surplus / (Deficit) for the year		37,492	73	24,476
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		37,492	73	24,476

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

Ridgeview School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		240,851	203,328	216,375
Total comprehensive revenue and expense for the year		37,492	73	24,476
Contribution - Furniture and Equipment Grant		5,575	-	-
Equity at 31 December		283,918	203,401	240,851
Accumulated comprehensive revenue and expense		283,918	203,401	240,851
Equity at 31 December		283,918	203,401	240,851

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.

Ridgeview School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	71,727	115,776	95,595
Accounts Receivable	8	31,353	17,852	26,407
Prepayments		2,784	652	1,062
Inventories	9	3,066	3,312	3,744
Investments	10	99,010	53,358	94,698
		207,940	190,950	221,506
Current Liabilities				
GST Payable		10,994	8,908	12,305
Accounts Payable	12	41,103	38,303	34,624
Revenue Received in Advance	13	1,633	2,148	20,176
Provision for Cyclical Maintenance	14	-	-	18,504
Finance Lease Liability	15	3,068	3,337	3,116
Funds held for Capital Works Projects	16	-	-	8,128
		56,798	52,696	96,853
Working Capital Surplus/(Deficit)		151,142	138,254	124,653
Non-current Assets				
Property, Plant and Equipment	11	152,193	107,523	130,634
		152,193	107,523	130,634
Non-current Liabilities				
Provision for Cyclical Maintenance	14	15,038	35,531	9,619
Finance Lease Liability	15	4,379	6,845	4,817
		19,417	42,376	14,436
Net Assets		283,918	203,401	240,851
Equity		283,918	203,401	240,851

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

Ridgeview School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		222,121	199,113	187,863
Locally Raised Funds		57,998	35,000	69,078
Goods and Services Tax (net)		(1,311)	-	3,397
Payments to Employees		(156,768)	(119,969)	(138,604)
Payments to Suppliers		(102,247)	(83,299)	(70,481)
Interest Paid		(611)	(610)	(751)
Interest Received		6,579	500	1,885
Net cash from/(to) Operating Activities		25,761	30,735	52,387
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(40,606)	(10,000)	(25,284)
Purchase of Investments		(4,311)	-	(41,341)
Net cash from/(to) Investing Activities		(44,917)	(10,000)	(66,625)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,575	-	-
Finance Lease Payments		(2,159)	(4,093)	(2,429)
Funds Administered on Behalf of Other Parties		(8,128)	-	13,128
Net cash from/(to) Financing Activities		(4,712)	(4,093)	10,699
Net increase/(decrease) in cash and cash equivalents		(23,868)	16,642	(3,539)
Cash and cash equivalents at the beginning of the year	7	95,595	99,134	99,134
Cash and cash equivalents at the end of the year	7	71,727	115,776	95,595

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 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.

Ridgeview School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Ridgeview 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	4-20 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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 a comparison to recent market transactions.

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.

m) 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.

n) 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.

o) 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.

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

p) Funds Held in Trust

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

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

q) 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.

r) 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.

s) 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.

t) 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.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) 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.

w) Budget Figures

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

x) 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	221,340	199,941	199,222
Teachers' Salaries Grants	346,995	313,381	313,535
Use of Land and Buildings Grants	272,936	233,874	255,449
	<u>841,271</u>	<u>747,196</u>	<u>768,206</u>

The school has opted in to the donations scheme for this year. Total amount received was \$8,322.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	4,926	4,400	11,644
Fees for Extra Curricular Activities	1,765	1,000	844
Trading	5,240	4,000	5,280
Fundraising & Community Grants	43,246	9,600	4,432
After School Care	23,234	16,000	14,160
	<u>78,411</u>	<u>35,000</u>	<u>36,360</u>
Expense			
Extra Curricular Activities Costs	1,064	500	524
Trading	4,534	1,900	4,154
Fundraising & Community Grant Costs	2,969	1,000	1,102
After School Care	16,434	14,100	11,128
	<u>25,001</u>	<u>17,500</u>	<u>16,908</u>
Surplus for the year Locally raised funds	<u>53,410</u>	<u>17,500</u>	<u>19,452</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	11,658	14,845	9,715
Equipment Repairs	115	1,300	684
Information and Communication Technology	1,517	1,800	604
Library Resources	-	200	4
Employee Benefits - Salaries	414,123	370,515	367,876
Staff Development	1,885	2,500	2,966
Depreciation	21,920	13,961	14,536
	<u>451,218</u>	<u>405,121</u>	<u>396,385</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,336	6,336	6,152
Board Fees	2,525	3,500	2,875
Board Expenses	1,681	2,050	1,703
Communication	1,068	1,290	1,099
Consumables	3,765	2,400	2,739
Legal Fees	824	-	-
Other	3,370	4,600	2,438
Employee Benefits - Salaries	46,803	39,904	48,756
Insurance	1,558	1,000	576
Service Providers, Contractors and Consultancy	5,964	5,900	5,568
	<u>73,894</u>	<u>66,980</u>	<u>71,906</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,359	4,700	5,691
Cyclical Maintenance Provision	11,413	7,475	7,475
Grounds	6,895	9,710	11,593
Heat, Light and Water	7,234	7,300	5,207
Rates	111	212	99
Repairs and Maintenance	6,193	3,450	3,825
Use of Land and Buildings	272,936	233,874	255,449
Security	1,591	1,000	1,052
Employee Benefits - Salaries	25,499	24,691	20,254
	<u>338,231</u>	<u>292,412</u>	<u>310,645</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	71,727	115,776	95,595
Cash and cash equivalents for Statement of Cash Flows	<u>71,727</u>	<u>115,776</u>	<u>95,595</u>

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

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	810	-	-
Interest Receivable	1,012	91	605
Teacher Salaries Grant Receivable	29,531	17,761	25,802
	<u>31,353</u>	<u>17,852</u>	<u>26,407</u>

Receivables from Exchange Transactions	1,822	91	605
Receivables from Non-Exchange Transactions	29,531	17,761	25,802
	<u>31,353</u>	<u>17,852</u>	<u>26,407</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	678	467	300
Uniforms	2,388	2,845	3,444
	<u>3,066</u>	<u>3,312</u>	<u>3,744</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	99,010	53,358	94,698
Total Investments	<u>99,010</u>	<u>53,358</u>	<u>94,698</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	37,850	-	-	-	(2,244)	35,606
Furniture and Equipment	70,564	11,537	-	-	(9,405)	72,696
Information and Communication Technology	14,716	29,070	(221)	-	(6,629)	36,936
Leased Assets	7,438	3,093	-	-	(3,623)	6,908
Library Resources	66	-	-	-	(19)	47
Balance at 31 December 2023	130,634	43,700	(221)	-	(21,920)	152,193

The net carrying value of equipment held under a finance lease is \$6,908 (2022: \$7,438)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	48,142	(12,536)	35,606	48,142	(10,292)	37,850
Furniture and Equipment	208,872	(136,176)	72,696	197,597	(127,033)	70,564
Information and Communication Technology	60,160	(23,224)	36,936	31,397	(16,681)	14,716
Leased Assets	13,622	(6,714)	6,908	13,435	(5,997)	7,438
Library Resources	22,014	(21,967)	47	22,014	(21,948)	66
Balance at 31 December	352,810	(200,617)	152,193	312,585	(181,951)	130,634

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	3,324	12,965	1,571
Accruals	6,336	5,976	6,152
Employee Entitlements - Salaries	29,531	17,761	25,802
Employee Entitlements - Leave Accrual	1,912	1,601	1,099
	41,103	38,303	34,624
Payables for Exchange Transactions	41,103	38,303	34,624
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	41,103	38,303	34,624

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance	1,447	-	-
Other Revenue In Advance	186	2,148	20,176
	<u>1,633</u>	<u>2,148</u>	<u>20,176</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	28,123	28,056	20,648
Increase to the Provision During the Year	7,869	7,475	7,475
Use of the Provision During the Year	(24,498)	-	-
Other Adjustments	3,544	-	-
Provision at the End of the Year	<u>15,038</u>	<u>35,531</u>	<u>28,123</u>
Cyclical Maintenance - Current	-	-	18,504
Cyclical Maintenance - Non current	15,038	35,531	9,619
	<u>15,038</u>	<u>35,531</u>	<u>28,123</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,529	3,337	3,604
Later than One Year and no Later than Five Years	4,667	6,845	5,245
Future Finance Charges	(749)	-	(916)
	<u>7,447</u>	<u>10,182</u>	<u>7,933</u>
Represented by			
Finance lease liability - Current	3,068	3,337	3,116
Finance lease liability - Non current	4,379	6,845	4,817
	<u>7,447</u>	<u>10,182</u>	<u>7,933</u>

16. 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Boiler room & ACM Removal		236049	8,128	8,104	(16,232)	-	-
Totals			8,128	8,104	(16,232)	-	-

Represented by:

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP/BoT Pool Resurfacing & Paving		226313	(5,000)	5,000	-	-	-
Boiler room & ACM Removal		236049	-	52,269	(44,141)	-	8,128
Totals			(5,000)	57,269	(44,141)	-	8,128

Represented by:

Funds Held on Behalf of the Ministry of Education	8,128
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members and Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,525	2,875
<i>Leadership Team</i>		
Remuneration	122,606	114,102
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	125,131	116,977

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. 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: the same).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$17,942).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. 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	71,727	115,776	95,595
Receivables	31,353	17,852	26,407
Investments - Term Deposits	99,010	53,358	94,698
Total financial assets measured at amortised cost	202,090	186,986	216,700

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	41,103	38,303	34,624
Finance Leases	7,447	10,182	7,933
Total financial liabilities measured at amortised cost	48,550	48,485	42,557

23. Events After Balance Date

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

24. Comparatives

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

Ridgeview School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Liz de Kort	Presiding Member	Elected	Sep 2025
Rachael Kemball	Principal	ex Officio	
Derek Morrow	Parent Representative	Elected	Sep 2025
Lisa McLachlan	Parent Representative	Elected	Sep 2025
Anna Boardman	Parent Representative	Elected	Sep 2025
Katrina Hart	Staff Representative	Elected	Sep 2025

Ridgeview School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$894 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Ridgeview School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

RidgeView School Statement of Variance 2023



25/03/2024

Local Curriculum

Community and Engagement

Te Tiriti o Waitangi

Learning and Achievement

Aim				
	<ol style="list-style-type: none"> 1. Co-construct a local curriculum that is responsive to the local community and whanau aspirations to tautoko (support) ākonga to thrive. 2. Develop and implement a meaningful Inquiry Model that can be used in all curriculum areas to enhance learning. 3. Teach a curriculum that encourages and enables student agency to personalise and co-construct their own learning in a supportive learning community. 	<ol style="list-style-type: none"> 1. To build collaborative, reciprocal partnerships with our community. 2. Evolve and adapt social media and other ways of communicating with our community. 3. Provide opportunities to build our sense of community and to contribute to the well-being of our school. 	<ol style="list-style-type: none"> 1. To build an awareness and understanding of Te Tiriti o Waitangi that shows that Te Tiriti is central to all aspects of RidgeView School. 2. To meaningfully incorporate te reo Māori into the everyday life of the school. 3. Ensure a culture of inclusivity to recognise and respect the diversity within our school community. 	<ol style="list-style-type: none"> 1. To improve learning outcomes for all students particularly Māori, Pacific and children with learning and behaviour needs (Priority Students) 2. Accelerate the progress of students performing below expectations.

Local Curriculum

Actions	Results	Evaluation/Where to next?
<p>1.</p> <ul style="list-style-type: none"> Review planning documentation to ensure it is meeting the needs of the teachers. Consult with parent community as to their aspirations for their children. Consult with students about what and how they would like to learn. Use data from consultations to develop our Hapori Fridays. Lay the foundations for refreshed curriculum areas In-corporate the things that make RidgeView special into our local curriculum – inquiry base, integrated curriculum, hands-on learning, learning through play, 	<p>Planning reviewed and updated. Recognise that this will be an ongoing project as Te Mātaiaho comes into effect.</p> <p>Formal and informal consultations held. Whānau happy with the direction the school is following.</p> <p>Bus stop activity with students to identify what that they would like to learn.</p> <p>Hapori Friday projects set up through the school year.</p> <p>Investigation into Te Mātaiaho English and Mathematics.</p> <p>We have made pleasing progress on developing our local curriculum. We have strengthened our inquiry and integrated curriculum. As a school, we have aimed to make learning as hands on as possible.</p>	<p>We are waiting for the updated version of Te Mātaiaho to come into effect so that we can update both long term and weekly planning.</p> <p>Formal, informal and casual consultation with our community is ongoing and informs all practice.</p> <p>Consultation with our students has informed our high interest projects on Hapori Friday. Our students are focussed and engaged in these tasks.</p> <p>While we have done the initial investigation of Te Mātaiaho, we will continue our work on this once clarity is received.</p> <p>Our Local Curriculum is developing well and reflects our local community. Our next step is to document this on our website.</p>
<p>2.</p> <ul style="list-style-type: none"> Refresh our Inquiry Model to make it more meaningful for our school today. Implement the Inquiry Model into Inquiry learning. Experiment with using the Inquiry Model in a variety of curriculum areas. 	<p>Inquiry model refreshed using our school logo as a visual representation.</p> <p>Inquiry Model is being used for Inquiry learning</p> <p>Some teachers have experimented using the Inquiry model across curriculum areas.</p>	<p>We have successfully integrated our Inquiry Model into our learning at RidgeView School. The next step is to use the language of the model and the model itself in all areas of learning whether a big task or a small task.</p>
<p>3.</p> <ul style="list-style-type: none"> Further develop student agency within the school using a variety of tools. Experiment with ways to give 	<p>Student agency stronger at the higher levels and amongst self-motivated independent learners.</p> <p>Formative assessment given more readily in</p>	<p>Some students have strong agentic learning skills.</p> <p>Our Year3/4 teacher has developed a way of using the activeboard to encourage independence and she has shared this with our Year 5/6 teacher.</p> <p>We are trialling using matrices where the students</p>

<p>formative feedback that provides clarity to students and teachers so that they know what their next steps are.</p> <ul style="list-style-type: none"> Students, teachers and whānau to co-construct goals. 	<p>reading and inquiry than other curriculum areas.</p> <p>Teachers, parents and staff met to set goals in the middle of Term 1.</p>	<p>can mark their current level of expertise and their level at the end of the learning unit.</p> <p>In 2024, we will hold our goal setting conferences on the first day of the school year so that teachers can get as much information as possible from the students and families.</p>
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Community and Engagement

Actions	Results	Evaluation/Where to next?
<p>1.</p> <ul style="list-style-type: none"> Consult with our school community as to how they would like to input into the school. Build a local business and organisations talent register. Identify what the school can do for the businesses/organisations around us. Identify local areas/artefacts/aspects for kaitiakitanga. <p>2.</p> <ul style="list-style-type: none"> Update our website to reflect our Local Curriculum Use data from consultation to make decisions on how to communicate with 	<p>Formal, informal and casual consultation occurred. The community indicated they were happy with the amount of input they had into the school.</p> <p>Local business register drawn up. Talent register drawn up</p> <p>Some connections made with Sustainable Paremoremo and the Chip Packet project</p> <p>Some areas identified. School artefacts identified, but their story needs to be recorded.</p> <p>This work was started, but not completed as facilitator left CORE.</p> <p>Parents indicated that email and texts were their preferred method for communication.</p>	<p>We continue to use a variety of methods to communicate with our community. We would like to move to EDGE for all aspects reporting and communication, but are once again waiting for Te Mātaiaho to be finalised.</p> <p>Business register to be kept up to date.</p> <p>Planning to develop further local connections.</p> <p>School to contact Janne Carter to find out the stories of local artifacts.</p> <p>Within School Lead teacher to update our website.</p> <p>All communication sent in many forms.</p>

<p>parents.</p> <p>3.</p> <ul style="list-style-type: none"> Organise community events such as picnic, market day Encourage parents to support school events such as swimming carnival, biathlon, athletics, disco etc. and try and provide opportunities for parents to socialize at these events. Encourage parents to help with fund raising activities and contribute their ideas. 	<p>Community events happening regularly (picnic, disco, movie night, marker day)</p> <p>Parents happy to support but we still struggle to get parents who are happy to organise events.</p>	<p>Continue to run events and involve the community</p> <p>Ask parents to help raise money for our big EOTC event in 2024</p>
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Te Tiritii o Waitangi

Results	
<p>1.</p> <ul style="list-style-type: none"> Identify what we do already or what we can easily access. Make deliberate acts that incorporate all aspects of te ao Māori into school life. Create a progress matrix for teachers and students. Increase cultural capability. <p>2.</p> <ul style="list-style-type: none"> Use of te reo Māori in all classes Visual reinforcements of te reo and tikanga in classrooms. Sing the school song at least once a week. All classes to sing karakia before eating 	<p>The next step is to work with Te Kawerau ā Maki to identify what progress needs to be made.</p> <p>Continue</p> <p>Work with Across School lead to adapt this work for RidgeView School.</p> <p>Work with Te Kawerau ā Maki and Hone Heke on our teacher only day</p> <p>Continue to develop use of te reo Māori. Work with our te reo teacher to implement her teaching.</p> <p>Encourage visual reinforcements in the classroom</p> <p>Continue whole school singing</p> <p>Continue to sing our karakia kai</p>

<ul style="list-style-type: none"> • kai. • Each class to start the day with a shared whakatauki. • Participation in kapahaka. • Boys to learn and perform school haka. • Each person to learn their pepeha. 	<p>Everyone is starting the day with a shared whakatauki</p> <p>Everyone has the opportunity to do kapahaka, but uptake is stronger amongst older children</p> <p>Boys learned and performed a school haka.</p> <p>All students created their pepeha.</p>	<p>Continue to say our daily whakatauki</p> <p>Find ways to make kapahaka accessible to all students at the school.</p>
<p>3.</p> <ul style="list-style-type: none"> • Celebrate culturally significant events such as Matariki, te wiki o te reo Māori, Samoan language week • Encourage our students to share culturally important traditions and learnings. 	<p>Held a community celebration of Matariki. Te wiki of te reo Māori and Tongan language week celebrated.</p> <p>While some students are happy to share their cultures, others are less forthcoming. One of our Tongan families shared their culture at the Prizegiving</p>	<p>Hold community celebrations.</p> <p>Encourage parents and students to share their culture at the school.</p>

Learning and Achievement

Actions	Results	Evaluation/Where to next?
<p>1.</p> <ul style="list-style-type: none"> • Analyse 2022 data to identify areas, cohorts and students needing support. • Students, teachers and whānau to collaboratively set goals for students • End of Term 1, teaching staff to identify strengths and needs in maths teaching. • Term 2 and 3 Maths PLD. • Term 2 look at Maths refreshed curriculum. • Hui with Māori parents to collaborate on Māori students succeeding as Māori. 	<p>Data analysed and priority learners identified</p> <p>Goals set in mid-term 1</p> <p>Maths teaching needs identified Term 2.</p> <p>Maths PLD started</p> <p>Some work done on refreshed curriculum, but stopped because new government is going to update</p> <p>Informal hui held</p>	<p>Analyse end of 2023 data and identify areas of need. Recognise that writing is a problem area. Goals set at the beginning of Term 1.</p> <p>Continue working with out facilitator Lucie Cheeseman to create an engaging maths programme that covers the requirements of Te Mātaiaho. Look at ways to assess and report.</p> <p>Work with Te Kōwhiri ā Maki on meaningful ways to engage with our Māori community.</p>

<p>2.</p> <ul style="list-style-type: none"> Identify students who need support particularly in mathematics which is our area of focus this year. Develop programmes/look at alternative approaches for students who find maths tricky. 	<p>Priority students identified</p> <p>Worked with Lucie Cheeseman to begin to develop new maths approaches</p>	<p>Identify priority students for 2024. Identify ways to support their learning.</p> <p>Continue to develop our maths programme with Lucie Cheeseman.</p>																																																						
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Year		Goal At/Above							(Stepsweb and/or The Code) • Our Year 4 children need small group lessons • Whole school to train in BSLA as soon as possible.
1		60%	1						
2		83%	2						
3		67%	3						
4		87%	4						
5		65%	5						
6		100%	6						
Whole School		75%	Whole School						

*Choir
13/02/20*



Progress and Achievement Data End of Year 2023

Curriculum Achievement in Reading End of Year 2023



Our goal for 2023 was to achieve 70% At or Above for reading across the school.

Overall we are satisfied with the achievement levels for reading which reflects the effort we have put into our reading programme over the last three years, in particular Structured Literacy.

Our Year 3 cohort was identified as the weakest at the end of 2022. This group was the most affected by COVID Lockdowns with a number of students not doing any schoolwork during this time as parents needed to focus on well-being. The Year 3 year is where we would expect the structured literacy learning to kick in and a move towards more fluent reading with comprehension to occur. While there has definitely been progress in reading, we have not seen the big leap that we would expect to see. This group has 45% of students with learning challenges including ADHD, ESOL, and Global Learning Delays.

We have implemented:

- Teacher aide support for ESOL students
- RTLB support for two students
- LLI (Literacy learning Support) for one student with learning delays
- Teacher Aide in class support

Year	Below	At	Above	Total At/Above
1	50%	50%	50%	50%
2	0%	100%	0%	100%
3	73%	27%	0%	27%
4	22%	0%	78%	78%
5	17%	25%	58%	83%
6	0%	25%	75%	100%
Whole School	29%	31%	41%	71%

Curriculum Achievement in Writing End of Year 2023



Year	Below	At	Above	At/Above
1	50%	50%	0%	50%
2	20%	40%	40%	80%
3	91%	9%	0%	9%
4	22%	33%	44%	78%
5	67%	25%	8%	33%
6	0%	50%	50%	100%
Whole School	46%	28%	26%	54%

Writing continues to be an area where we struggle to get engagement from the students and is the area where we are most disappointed in our results.

Our Year 3 cohort is once again disproportionately low in their achievement. This cohort, as well as the Year 5 cohort, remain an area of focus for 2024.

As a staff we will look at the Refreshed Curriculum (Te Mātaiaho) which has broken down progress steps for English for the first three years at school and see whether we can close some gaps, and use this to enhance our writing programme.

Curriculum Achievement in Mathematics End of Year 2023

Year	Below	At	Above	Total At/Above
1	0%	100%	0%	100%
2	40%	60%	0%	60%
3	64%	9%	27%	36%
4	22%	22%	56%	78%
5	50%	25%	25%	50%
6	14%	25%	63%	88%
Whole School	37%	31%	33%	63%

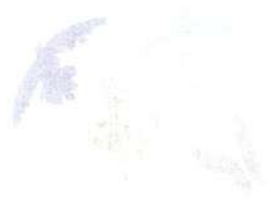
Our mathematics results show a variation between cohorts. Our Year 3 and 5 cohorts are once again the weakest groups. However, this is the curriculum area that the Year 3 group has achieved the best.

Although we did not quite reach the 70% target, there has been shift since the middle of the year.

Staff have chosen to focus on mathematics in 2024. We will be working with Lucie Cheeseman to revamp our mathematics curriculum and assessment. This will tie in with implementing the Maths area of the Refreshed Curriculum. (Te Mātaiaho)

**Average progress in months in Reading, Writing and Mathematics since
the beginning of the school year
End of Year 2023**

Year	Reading	Writing	Mathematics
1	6	3	3.5
2	9.4	13.4	9.8
3	9.8	5.3	7.6
4	14.4	11.1	12.4
5	9.3	8.7	10.7
6	8	8	9.8
Whole School	10.2	8.3	9.5



Year 4	Reading		Writing		Mathematics	
	Below	At/Above	Below	At/Above	Below	At/Above
June 2021	25%	75%	33%	67%	22%	78%
Dec 2021	0%	100%	25%	75%	50%	50%
June 2022	29%	71%	14%	86%	22%	78%
Dec 2022	17%	86%	14%	86%	14%	86%
June 2023	22%	78%	11%	89%	22%	78%
Dec 2023	22%	78%	22%	78%	22%	78%

Year 6	Reading		Writing		Mathematics	
	Below	At/Above	Below	At/Above	Below	At/Above
June 2020	11%	89%	23%	77%	11%	89%
Dec 2020	43%	57%	13%	87%	13%	87%
June 2021	37%	68%	12%	88%	12%	88%
Dec 2021	13%	88%	25%	75%	50%	50%
June 2022	0%	100%	0%	100%	17%	83%
Dec 2022	0%	100%	0%	100%	29%	72%
June 2023	0%	100%	0%	100%	25%	75%
Dec 2023	0%	100%	0%	100%	14%	88%

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Monday 29 April 2024

RidgeView School – Te Tiriti o Waitangi

RidgeView School holds Te Tiriti o Waitangi at the centre of all learning at the school.

We aim to make learning accessible to all students at our Kura; Māori, Pasifika, those with learning challenges and those who excel. All students are important and are encouraged to and be the best that they can be.

We are developing our relationship with Te Kawerau ā Mahi who are guiding us to a deeper appreciation and understanding of te āo Māori.

Our school song is a Māori welcome song and we sing this regularly. Our children have a karakia kai that they say every day along with a whakataukī. We have a teacher who teaches us about culture and taonga. Our children see themselves as kaitiakitanga of our local environment. We learn about our local history and the special role of tangata whenua.

As a community we track the progress of all children, particularly our Māori ākkonga. We work as a team to adapt teaching and learning to best suit each individual.