



**Te  
Kāpehu**  
Riccarton School

## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**School Directory**

**Ministry Number:** 3485  
**Principal:** Paul Irving  
**School Address:** 1 English Street, Sockburn, Christchurch, 8042  
**School Phone:** 03 348 5700  
**School Email:** [office@tkr.school.nz](mailto:office@tkr.school.nz)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# TE KĀPEHU RICCARTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Te Kāpehu Riccarton School

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Hamish Barclay  
Full Name of Presiding Member

Signed by:  
  
36B6537BAA5B11FE  
Signature of Presiding Member

27/05/2025  
Date:

Margie Askin-Jarden  
Full Name of Principal

Signed by:  
  
BFFFE6BB40A5F8D9  
Signature of Principal

27/05/2025  
Date:

# **Te Kāpehu Riccarton School**

## **Members of the Board**

For the year ended 31 December 2024

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Hamish Barclay	Presiding Member	Elected	Sep 2025
Paul Irving	Principal	ex Officio	
Vivian McFie	Parent Representative	Elected	Sep 2025
Ross Davids	Parent Representative	Elected	Sep 2025
Aeronwy Cording	Parent Representative	Elected	Sep 2025
Judith Kee	Staff Representative	Elected	Sep 2025
Brett Parker	Parent Representative	Co-opted	Sep 2025
Delia Telia	Parent Representative	Co-opted	Sep 2025
Amelia Tukana	Parent Representative	Co-opted	Sep 2025

# Te Kāpehu Riccarton School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	3,898,737	2,845,658	3,336,330
Locally Raised Funds	3	62,606	30,250	79,982
Interest		8,710	5,000	6,637
<b>Total Revenue</b>		3,970,053	2,880,908	3,422,949
<b>Expense</b>				
Locally Raised Funds	3	33,703	51,202	45,797
Learning Resources	4	2,336,820	2,032,459	2,202,547
Administration	5	678,479	229,223	568,245
Interest		1,742	-	2,718
Property	6	836,149	620,939	670,193
Loss on Disposal of Property, Plant and Equipment		5,268	-	1,171
<b>Total Expense</b>		3,892,161	2,933,823	3,490,671
<b>Net Surplus / (Deficit) for the year</b>		77,892	(52,915)	(67,722)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		77,892	(52,915)	(67,722)

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

# Te Kāpehu Riccarton School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		241,707	241,707	309,429
Total comprehensive revenue and expense for the year		77,892	(52,915)	(67,722)
Contribution - Furniture and Equipment Grant		13,826	-	-
<b>Equity at 31 December</b>		333,425	188,792	241,707
Accumulated comprehensive revenue and expense		333,425	188,792	241,707
<b>Equity at 31 December</b>		333,425	188,792	241,707

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.

# Te Kāpehu Riccarton School

## Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	249,001	312,918	314,779
Accounts Receivable	8	180,366	147,012	147,012
GST Receivable		4,317	-	-
Prepayments		13,333	21,566	21,566
		447,017	481,496	483,357
<b>Current Liabilities</b>				
GST Payable		-	28,009	28,009
Accounts Payable	10	229,919	205,145	205,145
Revenue Received in Advance	11	46,836	8,169	8,169
Provision for Cyclical Maintenance	12	30,432	-	-
Finance Lease Liability	13	10,733	20,553	20,553
Funds held for Capital Works Projects	14	-	242,500	242,500
Funds Held on Behalf of the ESOL Cluster	15	-	(165)	(165)
		317,920	504,211	504,211
<b>Working Capital Surplus/(Deficit)</b>		129,097	(22,715)	(20,854)
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	226,267	225,300	276,354
		226,267	225,300	276,354
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	17,244	-	-
Finance Lease Liability	13	4,695	13,793	13,793
		21,939	13,793	13,793
<b>Net Assets</b>		333,425	188,792	241,707
<b>Equity</b>		333,425	188,792	241,707

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

# Te Kāpehu Riccarton School

## Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,030,989	930,974	853,000
Locally Raised Funds		33,175	20,250	56,769
International Students		67,106	10,000	4,073
Goods and Services Tax (net)		(32,326)	-	42,389
Payments to Employees		(644,431)	(681,849)	(623,234)
Payments to Suppliers		(265,262)	(281,236)	(322,516)
Interest Paid		(1,742)	-	(2,718)
Interest Received		8,720	5,000	6,626
Net cash from Operating Activities		196,229	3,139	14,389
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(17,561)	(5,000)	(50,532)
Net cash (to) Investing Activities		(17,561)	(5,000)	(50,532)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		13,826	-	-
Finance Lease Payments		(15,937)	-	(14,634)
Funds Administered on Behalf of Other Parties		(242,335)	-	256,135
Net cash (to)/from Financing Activities		(244,446)	-	241,501
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(65,778)</b>	<b>(1,861)</b>	<b>205,358</b>
Cash and cash equivalents at the beginning of the year	7	314,779	314,779	109,421
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>249,001</b>	<b>312,918</b>	<b>314,779</b>

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

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



# **Te Kāpehu Riccarton School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2024**

#### **1. Statement of Accounting Policies**

##### **1.1. Reporting Entity**

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

##### **1.2. Basis of Preparation**

###### ***Reporting Period***

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

###### ***PBE Accounting Standards Reduced Disclosure Regime***

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 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.

###### ***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 9.

### ***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 20b.

#### ***Recognition of grants***

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

### **1.3. Revenue Recognition**

#### ***Government Grants***

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period to which they relate 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 recognised as revenue as the conditions are fulfilled.

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

#### 1.4. Operating Lease Payments

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

#### 1.5. Finance Lease Payments

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

#### 1.6. Cash and Cash Equivalents

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

#### 1.7. Accounts Receivable

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

#### 1.8. Property, Plant and Equipment

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10–50 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **1.9. Impairment of property, plant and equipment**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

### **1.10. Accounts Payable**

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

### **1.11. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.12. Revenue Received in Advance**

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

### **1.13. 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.

#### **1.14. Funds held for Capital Works**

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

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

#### **1.15. Financial Instruments**

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

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

#### **1.16. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **1.17. Budget Figures**

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

#### **1.18. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,016,383	922,974	886,866
Teachers' Salaries Grants	1,868,522	1,478,400	1,649,824
Use of Land and Buildings Grants	586,383	436,284	436,284
Ka Ora, Ka Ako - Healthy School Lunches Programme	418,357	-	355,646
Other Government Grants	9,092	8,000	7,710
	<u>3,898,737</u>	<u>2,845,658</u>	<u>3,336,330</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	4,913	3,500	39,384
Trading	14,095	7,250	5,962
Other Revenue	14,033	9,500	11,810
International Student Fees	29,565	10,000	22,826
	<u>62,606</u>	<u>30,250</u>	<u>79,982</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	30,674	48,252	40,827
Trading	576	350	653
Fundraising and Community Grant Costs	408	1,500	524
International Student - Other Expenses	2,045	1,100	3,793
	<u>33,703</u>	<u>51,202</u>	<u>45,797</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>28,903</u>	<u>(20,952)</u>	<u>34,185</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	27,980	32,480	24,075
Information and Communication Technology	7,369	6,000	12,518
Employee Benefits - Salaries	2,218,203	1,916,225	2,077,312
Other Learning Resources	3,037	3,700	6,469
Staff Development	16,124	18,000	14,830
Depreciation	64,107	56,054	67,343
	<u>2,336,820</u>	<u>2,032,459</u>	<u>2,202,547</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,809	5,500	6,064
Board Fees and Expenses	20,196	17,800	16,430
Operating Leases	5,706	15,802	7,429
Ka Ora, Ka Ako - Healthy School Lunches Programme	418,357	-	355,646
Other Administration Expenses	47,929	43,700	45,043
Employee Benefits - Salaries	165,385	137,769	130,929
Insurance	6,844	5,902	3,841
Service Providers, Contractors and Consultancy	3,253	2,750	2,863
	<u>678,479</u>	<u>229,223</u>	<u>568,245</u>

## 6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	5,905	4,000	5,478
Cyclical Maintenance	11,552	-	-
Adjustment to the Provision- Other Adjustments	36,124	-	-
Heat, Light and Water	26,066	22,000	24,397
Rates	7,150	4,700	4,685
Repairs and Maintenance	37,176	28,200	61,095
Use of Land and Buildings	586,383	436,284	436,284
Other Property Expenses	18,776	19,500	30,604
Employee Benefits - Salaries	107,017	106,255	107,650
	<u>836,149</u>	<u>620,939</u>	<u>670,193</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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	249,001	312,918	314,779
Cash and Cash Equivalents for Statement of Cash Flows	<u>249,001</u>	<u>312,918</u>	<u>314,779</u>

Of the \$249,001 Cash and Cash Equivalents, \$8,050 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$249,001 Cash and Cash Equivalents, \$1,245 of Other Revenue in Advance is held by the School, as disclosed in note 11.

Of the \$249,001 Cash and Cash Equivalents, \$37,541 of International Student Fees in advance is held by the School, as disclosed in note 11.

## 8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	236	1,337	1,337
Receivables from the Ministry of Education	4,593	15,518	15,518
Interest Receivable	16	26	26
Teacher Salaries Grant Receivable	175,521	130,131	130,131
	<u>180,366</u>	<u>147,012</u>	<u>147,012</u>
Receivables from Exchange Transactions	252	1,363	1,363
Receivables from Non-Exchange Transactions	180,114	145,649	145,649
	<u>180,366</u>	<u>147,012</u>	<u>147,012</u>

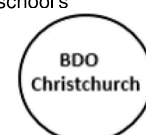
## 9. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	70,636	-	(5,211)	-	(7,936)	57,489
Furniture and Equipment	91,616	3,607	-	-	(14,352)	80,871
Information and Communication Technology	70,027	13,954	-	-	(25,212)	58,769
Leased Assets	28,141	1,727	-	-	(14,622)	15,246
Library Resources	15,934	-	(57)	-	(1,985)	13,892
<b>Balance at 31 December 2024</b>	<u>276,354</u>	<u>19,288</u>	<u>(5,268)</u>	<u>-</u>	<u>(64,107)</u>	<u>226,267</u>

The net carrying value of furniture and equipment held under a finance lease is \$15,246 (2023: \$28,141)

### Restrictions

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



	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	152,384	(94,895)	57,489	222,025	(151,389)	70,636
Furniture and Equipment	263,049	(182,178)	80,871	259,442	(167,826)	91,616
Information and Communication Technology	305,586	(246,817)	58,769	291,633	(221,606)	70,027
Leased Assets	43,950	(28,704)	15,246	49,158	(21,017)	28,141
Library Resources	49,028	(35,136)	13,892	49,203	(33,269)	15,934
<b>Balance at 31 December</b>	<b>813,997</b>	<b>(587,730)</b>	<b>226,267</b>	<b>871,461</b>	<b>(595,107)</b>	<b>276,354</b>

#### 10. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	19,727	20,740	20,740
Accruals	8,809	6,064	6,064
Employee Entitlements - Salaries	180,105	154,724	154,724
Employee Entitlements - Leave Accrual	21,278	23,617	23,617
	<u>229,919</u>	<u>205,145</u>	<u>205,145</u>
Payables for Exchange Transactions	<u>229,919</u>	<u>205,145</u>	<u>205,145</u>
	<u>229,919</u>	<u>205,145</u>	<u>205,145</u>

The carrying value of payables approximates their fair value.

#### 11. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	8,050	5,957	5,957
International Student Fees in Advance	37,541	-	-
Other Revenue in Advance	1,245	2,212	2,212
	<u>46,836</u>	<u>8,169</u>	<u>8,169</u>

#### 12. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Increase to the Provision During the Year	11,552	-	-
Other Adjustments	36,124	-	-
Provision at the End of the Year	<u>47,676</u>	<u>-</u>	<u>-</u>
Cyclical Maintenance - Current	30,432	-	-
Cyclical Maintenance - Non current	17,244	-	-
	<u>47,676</u>	<u>-</u>	<u>-</u>

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



### 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No later than one year	11,347	22,258	22,258
Later than One Year	4,932	14,352	14,352
Future Finance Charges	(851)	(2,264)	(2,264)
	<u>15,428</u>	<u>34,346</u>	<u>34,346</u>
<b>Represented by:</b>			
Finance lease liability - Current	10,733	20,553	20,553
Finance lease liability - Non-current	4,695	13,793	13,793
	<u>15,428</u>	<u>34,346</u>	<u>34,346</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, and includes retentions on the projects, if applicable.

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
New Fencing #242134		242,500	109,892	(352,392)	-	-
Boiler #212819		-	10,177	(10,177)	-	-
Totals		<u>242,500</u>	<u>120,069</u>	<u>(362,569)</u>	<u>-</u>	<u>-</u>
	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roof Leak Repairs #240127		(23,975)	23,975	-	-	-
New Fencing #242134		-	250,000	(7,500)	-	242,500
Totals		<u>(23,975)</u>	<u>273,975</u>	<u>(7,500)</u>	<u>-</u>	<u>242,500</u>
<b>Represented by:</b>						
Funds Held on Behalf of the Ministry of Education						242,500

### 15. Funds Held on Behalf of the ESOL Cluster

Te Kāpehu Riccarton School is the lead school and holds funds on behalf of the ESOL cluster.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	(165)	(165)	10,175
Funds Spent on Behalf of the Cluster	165	-	(10,340)
Funds Held at Year End	<u>-</u>	<u>(165)</u>	<u>(165)</u>

### 16. 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.

## 17. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,106	3,920
<i>Leadership Team</i>		
Remuneration	449,561	433,725
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	453,667	437,645

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	2.00
110 - 120	2.00	3.00
120 - 130	-	1.00
130 - 140	1.00	-
	6.00	6.00

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

## 18. 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 the number of persons to whom all or part of that total was payable was as follows:

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

## 19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$336,680)

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

### (b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

## 21. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	249,001	312,918	314,779
Receivables	180,366	147,012	147,012
Total Financial assets measured at amortised cost	429,367	459,930	461,791

### Financial liabilities measured at amortised cost

Payables	229,919	205,145	205,145
Finance Leases	15,428	34,346	34,346
Total Financial liabilities measured at amortised Cost	245,347	239,491	239,491

## 22. Events After Balance Date

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

## 23. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE KĀPEHU RICCARTON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Te Kāpehu Riccarton School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch Audit Limited, 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 17, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 27 May 2025. 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 arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the Members of the Board listing, 2024 Review & Evaluation of Annual Implementation Plan, Te Kāpehu Riccarton School 2024 End-of-Year Data, 2024 Reading and Writing Target Group Analysis, 2024 Rates of Progress, 2024 Maths Below Target Group,, 2024 Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, Kiwisport Report and 2024 Attendance Rates and Analysis 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Michael Rondel,  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand



# ALL STARS

TO SEEK. TO LEARN. TO FLOURISH. TOGETHER.

## 2024 Review & Evaluation of Annual Implementation Plan



Giving rise to the 2024/2025 Strategic Goals



## Strategic Goal 1 - Curriculum

A balanced, coherent, engaging and responsive curriculum allows all ākonga to thrive academically.



# 1

## Target 1 - Mathematics & Statistics



1(i) Disparity between the achievement of Māori and NZ European ākonga will be reduced to less than 10 percentage points in EOY OTJs.

### MATHS

NZ European 55

Māori 45



### READING

NZ European 52

Māori 45



### WRITING

NZ European 32

Māori 35



Disparity between the achievement of Māori compared to NZ European was reduced to between 10 and 3 percentage points of difference. We consider this to be very positive and to be important to achieve every year ongoing.



## Strategic Goal 1 - Curriculum

A balanced, coherent, engaging and responsive curriculum allows all ākonga to thrive academically.

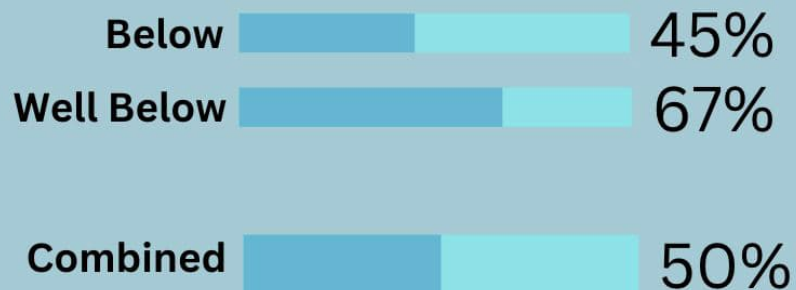


# 1

## Target 1 - Mathematics & Statistics



1(ii) Māori ākonga whose achievement is considered to be below and well below expectations will make accelerated progress - they will make more than 1 year's progress in 40 weeks of schooling.



Accelerated progress was achieved for 50% of all Māori who began the year below or well below the expectation for Maths. We consider this a success and would like to keep building on this in subsequent years.

## Strategic Goal 1 - Curriculum

A balanced, coherent, engaging and responsive curriculum allows all ākonga to thrive academically.



# 2

## Target 2 - BSLA

70% of learners will achieve 'within expectations' after 30 weeks of being taught using the 'Better Start Literacy Approach' (BSLA) programme.

Data to evaluate this target is not yet available.  
This will be reported on in Term 1, 2025



## Strategic Goal 2 - Wellbeing

A holistic bicultural and inclusive approach supports the wellbeing of all ākonga.



# 3

## Target 3 - Wellbeing



A). Increase the number of ākonga agreeing with the following (in the NZCER Wellbeing @ School Primary Student Survey (Years 5-8)), to 70% or more:

- (i) teachers treat all students fairly = **64%** (up 11%)
- (ii) students treat each other with respect = **61%** (up 5%)
- (iii) students are good at listening to others' ideas = **69%** (up 5%)
- (iv) I can say how I am feeling when I need to = **71%** (up 9%)
- (v) other students don't put me down, call me names, or tease me in a mean way = **46%** (up 6%)
- (vi) I feel safe to speak up if something seems unfair = **56%** (down 2%)

**We made partial progress toward our goal of achieving 70% agreement in these wellbeing measures.** While we exceeded the target for ākonga feeling able to express their emotions (71%) and came close for students listening to others' ideas (69%), other areas, such as fairness from teachers (64%) and respect among students (61%), fell slightly short.

**Notably, concerns remain around students being mean (46%) and students feeling safe to address unfairness (56%), indicating a need for continued focused efforts in fostering a positive and inclusive environment.**





## Strategic Goal 2 - Wellbeing

A holistic bicultural and inclusive approach supports the wellbeing of all ākonga.



# 3

## Target 3 - Wellbeing



**C). Increase regular attendance rates, by halving the percentage of students absent 20% or more of the time from 25% to no more than 12%.**

As at 28.11.24, the percentage of **students absent for 20% or more of the time reduced to 18%.**

**We made meaningful and significant progress toward our target of halving the percentage of students absent 20% or more of the time. Further efforts are needed to reach the target of 12%.**



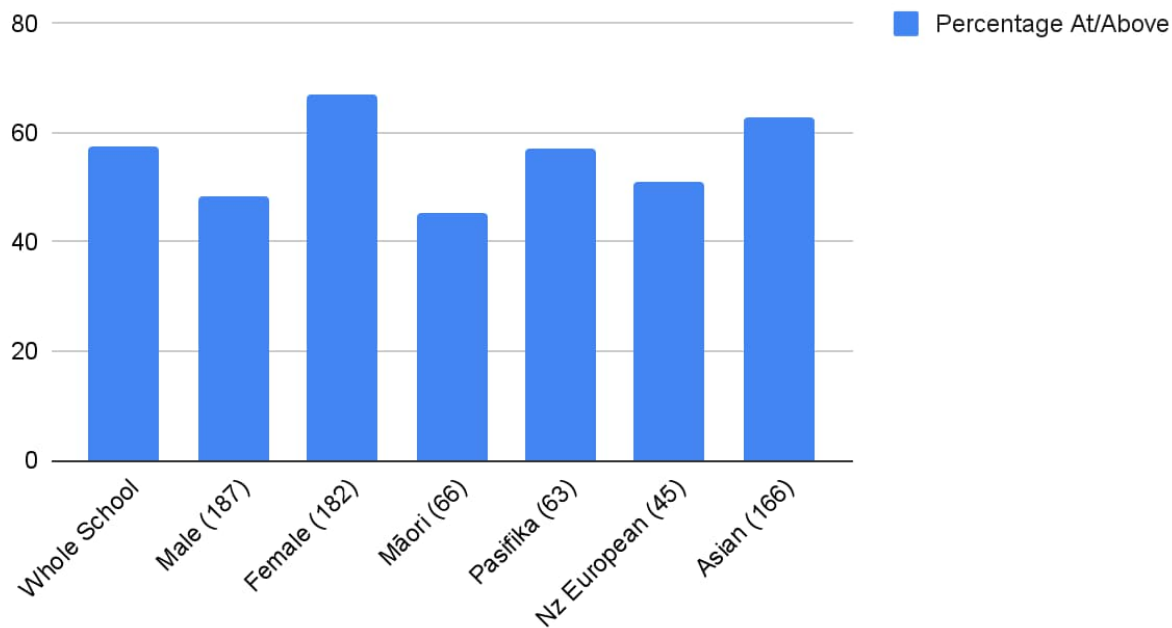


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## Te Kāpehu Riccarton School 2024 End-of-Year Data

### 2024 EOY Reading Data



2024 EOY Reading Data							
OTJ	Whole School (369)	Male (187)	Female (182)	Māori (66)	Pasifika (63)	Nz European (45)	Asian (166)
Percentage At/Above	57.45	48.49	67.04	45.46	57.14	51.11	62.65

## Key Insights and Recommendations

### 1. Gender Gap:

- **Female learners (67.04%) outperform male learners (48.49%) by a significant margin.**
- Professional development could focus on strategies to better engage male learners, such as boy-friendly texts, gamified learning, and fostering positive reading identities.

### 2. Ethnic Disparities:

- Māori learners (45.46%) and NZ European learners (51.11%) are performing below the school average, indicating the need for equity-focused interventions.
- For Māori learners, integrating te reo Māori and cultural narratives into reading programmes is critical to raising achievement.
- Pasifika learners (57.14%) are near the school average, and building on their existing strengths can further support this group.

### 3. High-Performing Group:

- Asian learners (62.65%) are achieving above the school average, reflecting consistent strength in reading.
- Understanding the strategies contributing to their success could inform broader practices across the school.

### 4. Whole-School Trends:

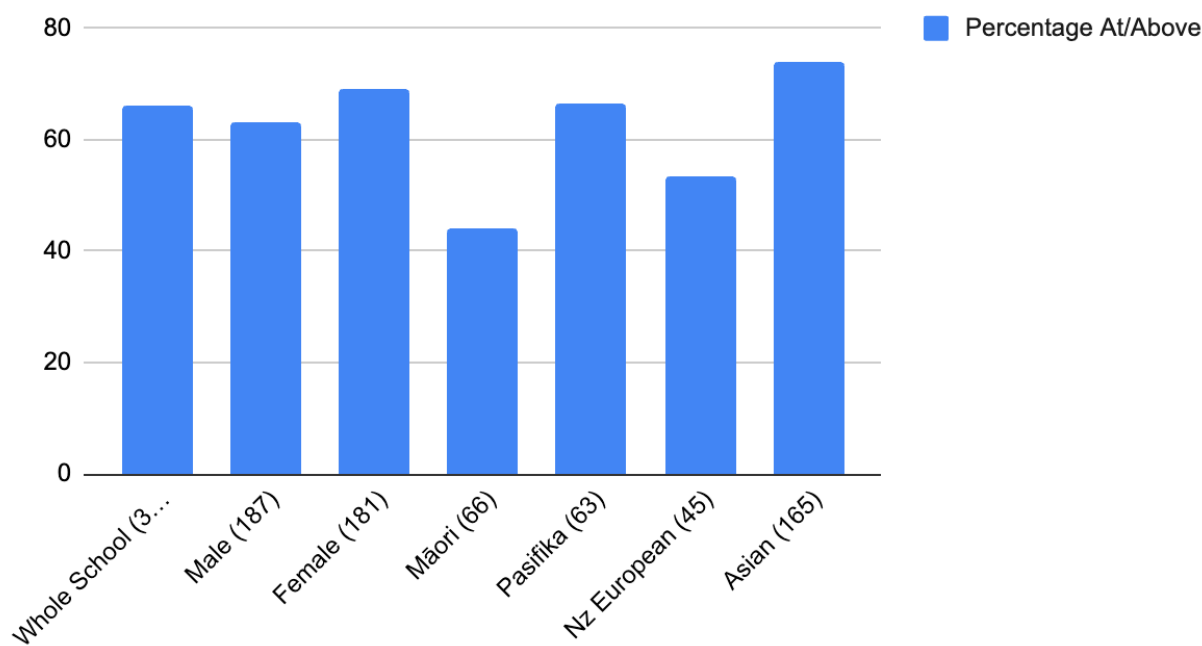
- With 57.45% of students achieving at or above expectations, there is considerable room for growth in overall literacy achievement.
- School-wide strategies could include differentiated instruction, regular reading progress monitoring, and family involvement in literacy initiatives.

### 5. Focus on Equity and Engagement:

- Specific focus is needed for Māori learners and male learners to address their lower achievement levels.
- Implementing culturally relevant pedagogy, encouraging whānau engagement, and supporting learners with targeted reading interventions will be critical.

By focusing on these areas, the school can work towards raising achievement and ensuring equitable outcomes for all students in 2025. Continued focus on structured literacy approaches in 2025 should raise our reading results.

## 2024 EOY Maths Data



2024 EOY Maths Data							
OTJ	Whole School (368)	Male (187)	Female (181)	Māori (66)	Pasifika (63)	Nz European (45)	Asian (165)
Percentage At/Above	66.03	63.1	69.06	43.93	66.67	53.33	73.94

### Key Insights and Recommendations

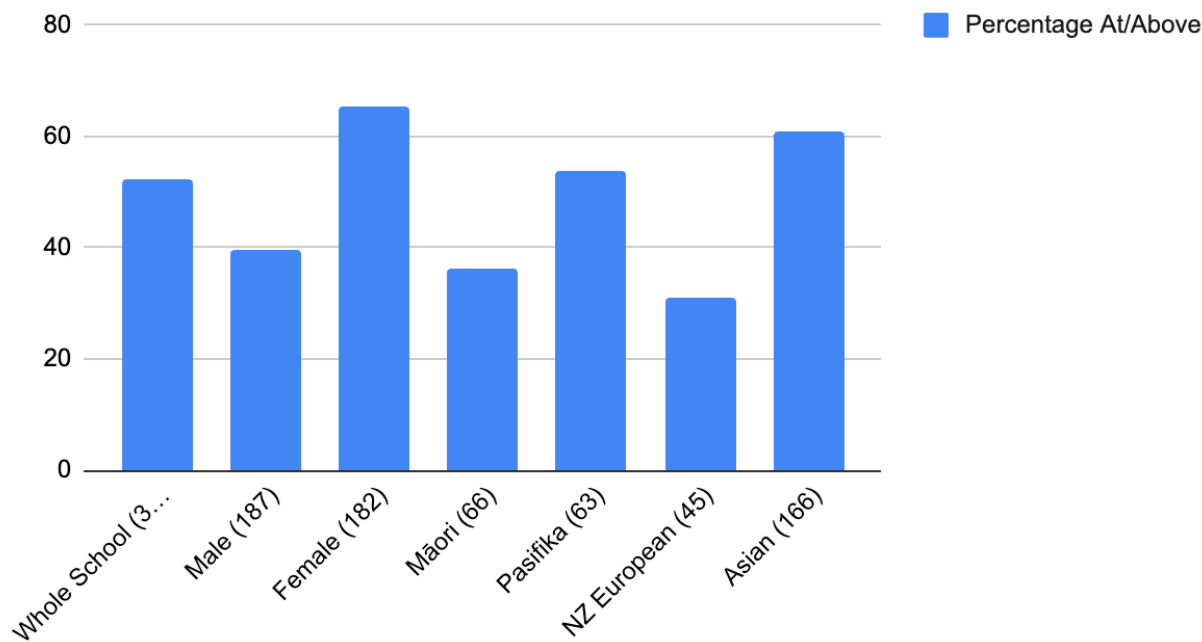
- 1. **Gender Performance:**
  - **Female learners (69.06%) are outperforming male learners (63.10%) by 5.96%, suggesting their engagement strategies in maths are effective.**
  - For male learners, strategies like hands-on, practical applications of maths and problem-based learning could improve their outcomes.
- 2. **Ethnic Disparities:**
  - Māori learners (43.93%) are the lowest-performing group, with outcomes **22.10% below the school average.**

- Prioritise culturally responsive teaching, such as incorporating local contexts, storytelling, and whānau engagement in maths education.
  - NZ European learners (53.33%) also require focused support to address their below-average performance.
- 3. **Pasifika Learners' Stability:**
  - Pasifika learners (66.67%) are performing in line with the school average, indicating strong foundational practices.
  - Building on this momentum through strengths-based approaches and targeted support will help sustain and grow their achievement levels.
- 4. **High-Performing Group:**
  - Asian learners (73.94%) are the highest-performing group, reflecting strong outcomes in maths.
  - Leveraging their strategies and approaches, such as robust family involvement and high expectations, can inform broader school practices.
- 5. **Whole-School Trends:**
  - With 66.03% of students achieving at or above expectations, the school is showing stronger performance in maths compared to reading and writing.
  - School-wide strategies such as embedding maths in real-world contexts, cross-curricular links, and differentiated teaching could further enhance achievement.
- 6. **Equity and Support:**
  - Focus on equity for Māori learners and NZ European learners, with tailored interventions to lift their achievement levels.
  - Target Tier 2 and Tier 3 support for students who are just below expectations to close performance gaps.

By addressing these key areas, the school can continue to build on its strengths and ensure equitable outcomes in maths for all learners in 2025. Results in maths continue to show positive progress and are the result of a concentration on the Numicon programme to show improved math teaching and learning.



## 2024 EOY Writing Data



2024 EOY Writing Data							
OTJ	Whole School (369)	Male (187)	Female (182)	Māori (66)	Pasifika (63)	NZ European (45)	Asian (166)
Percentage At/Above	52.3	39.58	65.39	36.36	53.97	31.11	60.84

### Key Insights and Recommendations

- 1. **Gender Disparities:**
  - Female learners (65.39%) are significantly outperforming male learners (39.58%) by 25.81%.
  - To support male learners, consider implementing writing approaches that align with their interests, such as incorporating real-world applications, digital storytelling, and structured frameworks for writing.
- 2. **Ethnic Disparities:**
  - Māori learners (36.36%) and NZ European learners (31.11%) have the lowest achievement levels, significantly below the school average.

- Focused interventions are needed, such as culturally relevant writing contexts and scaffolding strategies to build confidence and skills.
- Pasifika learners (53.97%) are performing close to the school average

but still have room for growth. Strengthening culturally responsive practices and celebrating their stories through writing could further enhance their outcomes.

- Asian learners (60.84%) are performing well above the school average, demonstrating consistent strength. Sharing the strategies that work for this group—such as high expectations, scaffolding, and family engagement—could help improve outcomes for other groups.

---

### 3. **Whole-School Trends:**

- **With only 52.3% of students achieving at or above expectations, writing is an area that requires significant improvement across the school.**
- **School-wide professional development on writing pedagogy, differentiated instruction, and integrating writing across the curriculum could positively impact achievement levels.**

### 4. **Equity and Targeted Support:**

- Māori and NZ European learners require priority attention, with tailored interventions to address their significantly lower performance.
- Providing Tier 2 and Tier 3 interventions for students just below expectations can help close the achievement gap.

### 5. **Sustaining Strengths:**

- Female learners and Asian learners are performing well above the average. Building on their strengths and identifying successful strategies can serve as a model for other groups.

By focusing on equity, enhancing writing practices, and leveraging existing strengths, the school can work towards improving writing outcomes for all learners in 2025. Following our structured literacy PLD we will continue to look at a school-wide writing initiative to raise achievement.



**Te  
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## 2024 Reading and Writing Target Group Analysis

<https://poe.com/preview/vU7kMsls9ear5t9dbN5h>



## Analysis of the 2024 Combined Progress for Target Groups

The graph provides a comprehensive overview of student progress across different target groups (**Reading Well Below**, **Reading Below**, **Writing Well Below**, and **Writing Below**) in terms of **quantitative** and **qualitative** metrics. Here's an analysis of the data:

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## Quantitative Analysis

### 1. Accelerated Progress

- **Writing Below Target Group:** 39% of students (34 out of 87) achieved more than one year's progress, which is on par with the **Writing Well Below Target Group** (39% of students, 15 out of 38).
  - This suggests a consistent level of achievement between the two writing groups for students excelling beyond expectations.
- **Reading Below Target Group:** 47% of students (40 out of 86) achieved accelerated progress, indicating better performance in reading compared to writing groups.
- **Reading Well Below Target Group:** 50% of students achieved accelerated progress, the highest among all groups, showing the most significant gains in intensive reading support.

### 2. Expected and Accelerated Progress

- **Writing Below Target Group:** 93% of students (81 out of 87) achieved one year or more of progress, the highest success rate among all groups. This reflects substantial progress in writing for the below-target cohort.
- **Writing Well Below Target Group:** 84% of students (32 out of 38) achieved expected or accelerated progress, showing that while significant gains are being made, there is a gap compared to the **Writing Below Target Group**.
- **Reading Below Target Group:** 87% of students (75 out of 86) achieved expected or accelerated progress, demonstrating consistent improvement but slightly trailing writing groups.
- **Reading Well Below Target Group:** 90% of students achieved expected or accelerated progress, reflecting strong overall gains for students in this group.

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## Qualitative Analysis

### 1. Growth in Intensive Support Groups

- **Reading Well Below** and **Writing Well Below** target groups show strong progress, indicating that targeted interventions for students in these critical groups are effective. For example, even though 39% of students in the **Writing Well Below Group** achieved accelerated progress, the overall 84% achieving expected or better progress shows the success of foundational learning strategies.

### 2. Room for Acceleration

- Despite high percentages of students achieving **expected progress**, the percentage of students achieving **accelerated progress** is relatively low across all groups. For example, while 93% of students in the **Writing Below Target Group** are meeting or exceeding expectations, only 39% are excelling. This highlights a potential focus area for educators to push more students beyond the one-year benchmark.

### 3. Variability in Writing vs. Reading

- Writing groups consistently outperform reading groups in terms of **expected and accelerated progress**, particularly in the **below target category**. This suggests that the strategies for improving writing skills are more impactful or that students are responding better to the interventions in writing compared to reading.
- However, in terms of **accelerated progress**, the **Reading Well Below Group** leads all others (50%). This could reflect the success of advanced reading programs for students requiring intensive support.

### 4. Success Across Groups

- The high percentages of students achieving **expected and accelerated progress** across all groups indicate that interventions are effective. The lowest percentage in this category is 84% (Writing Well Below), which is still a strong outcome, suggesting that most students are making measurable progress regardless of their starting point.

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## Key Insights and Recommendations

1. **Focus on Accelerated Progress:** While most students are meeting the expected one-year progress benchmark, there is room to increase the proportion of students achieving **accelerated progress**, particularly in the **Writing Below** and **Reading Below** groups.
2. **Reading Interventions:** Reading groups have lower percentages of achieving **expected and accelerated progress** compared to writing groups. Investing in literacy programs or reviewing the existing strategies for reading interventions could help close the gap.
3. **Tailored Support for Well Below Groups:** The **Well Below** groups (both reading and writing) have slightly lower percentages achieving **expected progress** compared to their **Below Target** counterparts. While these groups are still making significant progress, additional tailored interventions may help them catch up faster.
4. **Celebrating Success:** The high percentages of students achieving one year or more of progress (ranging from 84% to 93%) reflect the success of the current interventions. This achievement should be celebrated while continuing efforts to close the remaining

achievement gaps.

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## Conclusion

The combined data reveals a positive trend in student progress across all target groups, with the vast majority achieving at least one year's progress. However, there is room to enhance the number of students achieving **accelerated progress**, particularly in the **Reading Below** and **Writing Below Target Groups**. PLD in structured literacy should ensure that we are continuing this progress.



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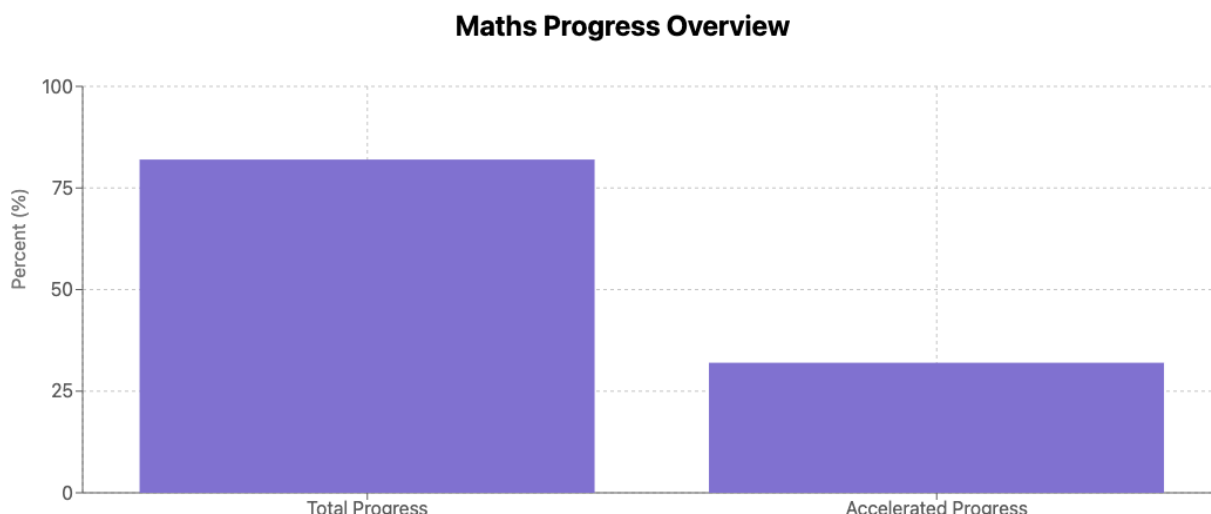
## 2024 Rates of Progress

### Executive Summary: 2024 Rates of Progress

Te Kāpehu Riccarton School's 2024 progress data indicates strong achievement across maths, reading, and writing, with the majority of students making at least one year's progress in one year. A significant proportion of learners have also demonstrated accelerated progress, reflecting the effectiveness of targeted teaching strategies and interventions.

### Maths Progress

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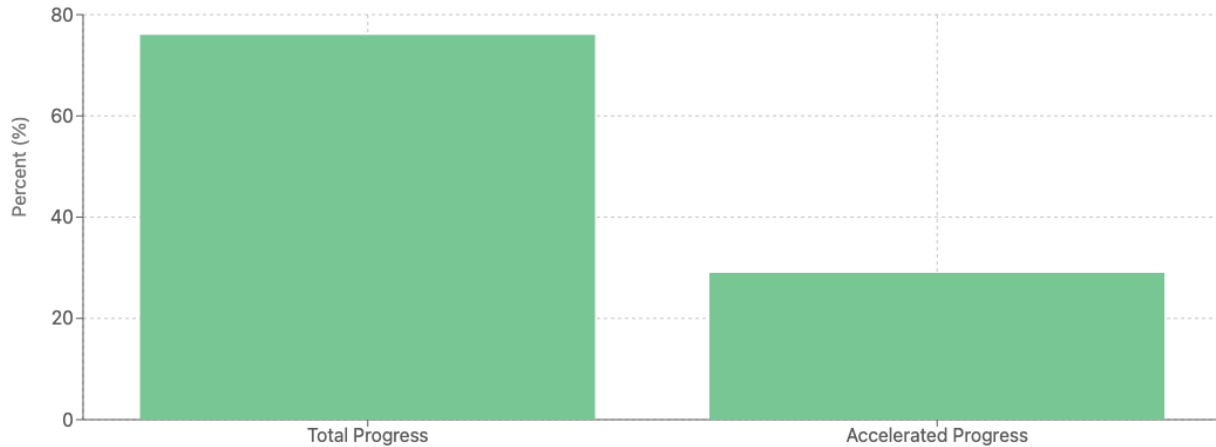


- 82% of students (270/329) achieved expected or accelerated progress.
- 32% (107/329) made accelerated progress, surpassing one year's growth.
- Strengths: Effective teaching strategies and interventions are driving success.

### Reading Progress

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### Reading Progress Overview

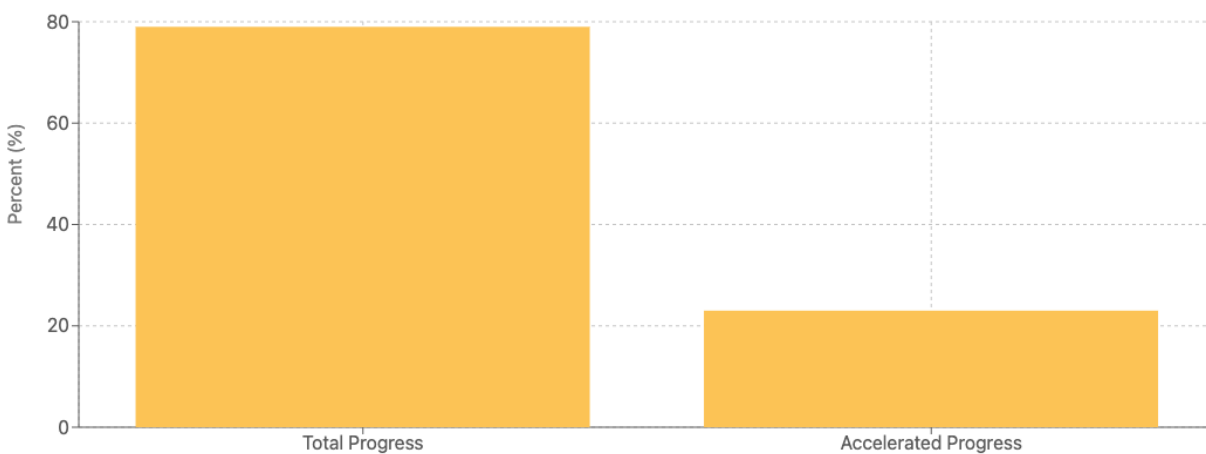


- 76% of students (227/298) achieved expected or accelerated progress.
- 29% (89/298) made accelerated progress, exceeding one year's growth.
- Strengths: Focused strategies and interventions are positively impacting reading outcomes.

### Writing Progress

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### Writing Progress Overview



- 79% of students (267/337) achieved expected or accelerated progress.
- **23% (78/337) made accelerated progress, surpassing one year's growth.**
- Strengths: Targeted teaching approaches support strong writing progress.



## **Overall Implications**

The data highlights the school's success in ensuring steady academic growth, with a notable number of students exceeding expectations. The high rates of accelerated progress, particularly in maths and reading, suggest that intervention programmes and instructional strategies are having a meaningful impact. Continued focus on writing acceleration will further strengthen outcomes.

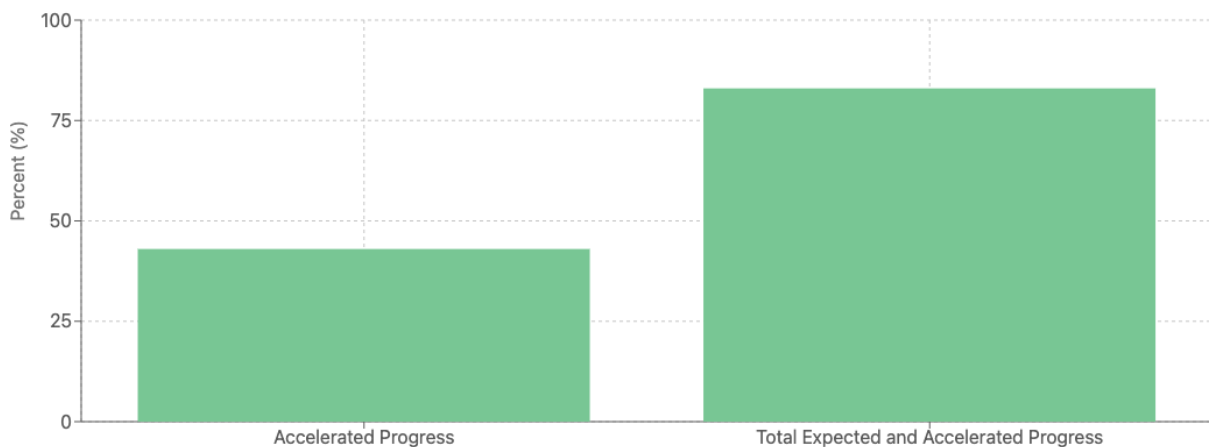


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## 2024 Maths Below Target Group

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### 2024 Maths Below Target Group Progress



## Summary

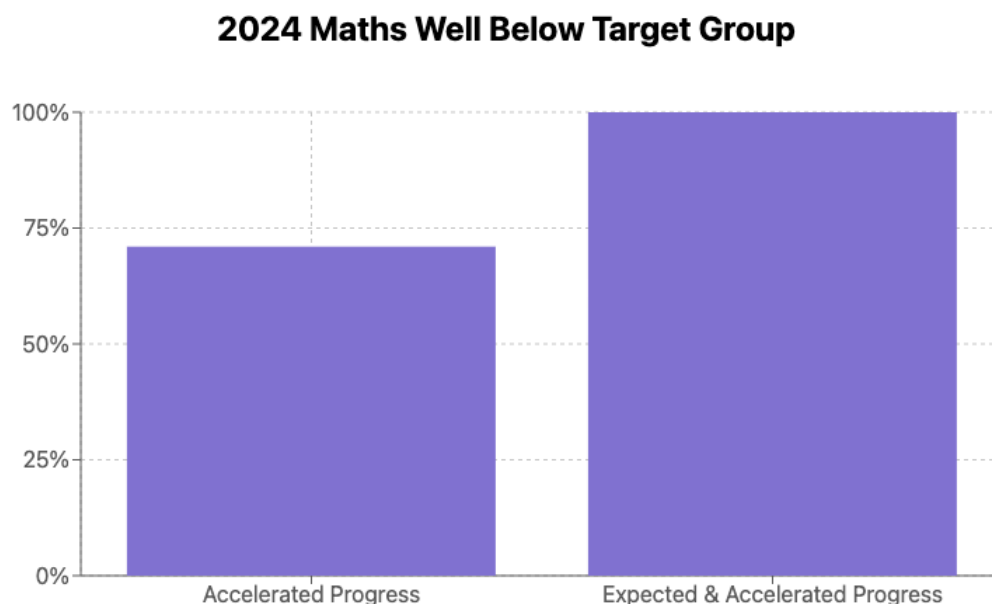
This data provides a progress overview for the 2024 Maths Below Target Group, learners identified at the end of 2023.

- **Expected Progress:** 41% of students (22 out of 54) have made one year's progress within the year.
- **Accelerated Progress:** 43% of students (23 out of 54) have made more than one year's progress within the year.
- **Total Expected and Accelerated Progress:** 83% of students (45 out of 54) are achieving either expected or accelerated progress.

This reflects strong overall progress, with a significant portion of students demonstrating accelerated learning

## 2024 Maths Well Below Target Group

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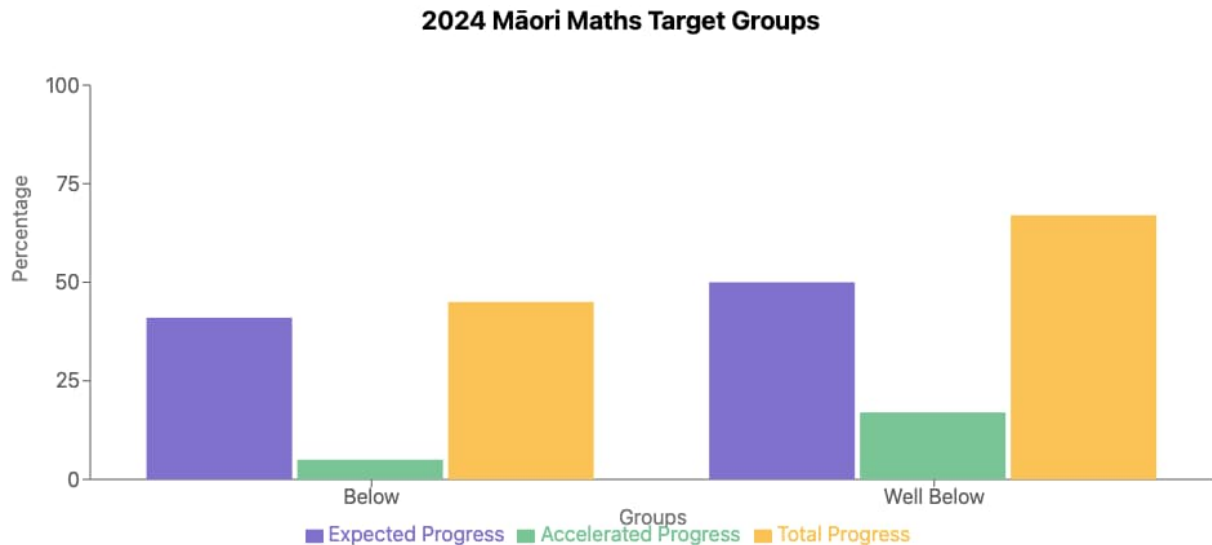


### Summary

Expected Progress: 29% (2 students) achieved one year's progress in a year.

Accelerated Progress: 71% (5 students) achieved more than one year's progress in a year.

Total Expected and Accelerated Progress: 100% (7 students) achieved one year's progress or more in a year.



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### 2024 Māori Maths Below Target Group

- **Expected Progress:** 41% (9 students) reached the target.
- **Accelerated Progress:** 5% (1 student) achieved beyond the target.
- **Total Expected and Accelerated Progress:** 45% (10 students) achieved at or beyond the target.

### 2024 Māori Maths Well Below

- **Expected Progress:** 50% (3 students) reached the target.
- **Accelerated Progress:** 17% (1 student) achieved beyond the target.
- **Total Expected and Accelerated Progress:** 67% (4 students) achieved at or beyond the target.

### Qualitative Review of 2024 Maths Target Groups - Accelerated Progress

The data for the 2024 Maths Target Groups demonstrates varying levels of progress among the Māori Below and Māori Well Below cohorts. While some positive outcomes are evident, there are areas requiring further attention and strategic focus to ensure equitable progress and achievement.

### **Māori Below**

- **Strengths:**
  - 45% (10 students) achieving at or beyond the target is a notable milestone, indicating that nearly half of this group is on track with expectations or has made accelerated progress.
  - 5% (1 student) achieving beyond the target suggests that targeted teaching strategies may be working for specific learners.
- **Areas for Growth:**
  - A significant proportion, 56% (12 students), remains below target, suggesting that many learners in this group require more intensive support.
  - The low percentage of accelerated progress (5%) indicates that further refinement of interventions is needed to elevate students from at-risk levels to higher achievement.

### **Māori Well Below**

- **Strengths:**
  - 67% (4 students) achieving at or beyond the target is an encouraging result, especially given the additional challenges faced by this cohort.
  - 17% (1 student) achieving beyond the target highlights that acceleration is possible with effective teaching and support.
- **Areas for Growth:**
  - While fewer students remain below target (33%, 2 students), this still represents an area requiring consistent and targeted efforts to close the gap.
  - Further focus on achieving acceleration across a larger proportion of the group will be important to ensure continued progress.

### **Overall Observations**

Both groups have shown signs of progress, but the disparities between the number of students at/beyond the target and those still below the target remain a concern. For the Māori Below group, the relatively high percentage of students below the target (56%) underscores the importance of effective Tier 2 and Tier 3 interventions. Meanwhile, the Māori Well Below group demonstrates stronger outcomes, with the majority achieving at or beyond the target, highlighting the potential of focused support strategies.

### **Next Steps**

1. **Enhancing Interventions:** Explore additional strategies to accelerate progress for the Māori Below group, focusing on personalised and culturally responsive teaching methods.
2. **Scaling Effective Practices:** Analyse what has worked for the Māori Well Below group and adapt successful strategies for the Māori Below group.
3. **Monitoring and Feedback:** Regularly review student progress and adapt teaching strategies to ensure continuous improvement.
4. **Teacher Professional Development:** Provide targeted training to enhance teacher capability in addressing learning gaps and accelerating progress for students at risk.

The data reflects the importance of maintaining momentum while deepening efforts to ensure that all students, regardless of starting points, can make significant gains in their mathematical achievement.



## **2024 Report on how the school has given effect to Te Tiriti o Waitangi**

### **Te Tiriti o Waitangi**

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Te Kāpehu Riccarton School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi. Under the Education and Training Act 2020, a primary objective of the board of Te Kāpehu Riccarton School is giving effect to te Tiriti o Waitangi. We do this by 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 and achieving equitable outcomes for Māori students, providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Te Kāpehu Riccarton School 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.

### **Partnership**

Te Kāpehu Riccarton School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek 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).

This includes;

- Invite whānau for regular hui
- Feedback from Hui was fed back to staff and actioned.
- During both whānau and student hui, specific questions and ideas are discussed concerning Māori. Responses are recorded and fed back to staff.
- Invite Iwi to major events
- Attend Iwi-run PLD opportunities.
- Re-establishing connection to Tuahiwi
- Maintain connection with Māori providers that enable participation opportunities (e.g Kevin Hapi- carving)

### **Protection**

Te Kāpehu Riccarton School 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 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).

This includes;

- Kapa Haka / Tikanga Māori and Te Reo Māori (beyond Level 1) are offered in regular class programmes (Māori students do not have to feel self-conscious about identifying as Māori)
- New students and Whānau are welcomed by a mihi whakatau.
- All staff use Te Reo across the curriculum and in school events.
- Māori students being proud and knowing their history is celebrated in our classrooms (daily).
- All staff and students have a clear idea of Tikanga Māori and practice it.
- Increased celebration of Māori success.
- Māori achievement award
- Understanding of the Cultural Narrative and history of our local Riccarton area.
- Every Māori student (and all other students) in our school knows about the history of Rākahautū / Kaiapoi Pa/Pūtaringamotu - our local Marae.
- Integration of Te Whare Mauri Ora into school values- Associated pou informing key focus areas and teaching practice.
- Staff are equipped with tools to support enhanced capability to use and celebrate te reo Māori in the learning spaces

## Participation

Te Kāpehu Riccarton School 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 includes;

- During both whānau and student hui, specific questions and ideas. Responses are recorded and fed back to staff.
- Introduction of student leadership role in te reo Māori involving leading karakia and waiata, and initiatives associated with Te Wiki o te Reo Māori
- Established Tuākana Teina leadership opportunity where learners take an approach informed by te ao Māori to support the younger students
- Kapa Haka practice weekly. Rōpū has experienced significant growth with Māori and non Māori encouraged to get involved
- Te reo Māori facilitated classes weekly for language rotations - growing the confidence for learners to understand and apply kupu in the classroom and with their whānau
- Introduced te ao Māori carving lessons for senior learners

All of the above aligns with NELP Objective 1: Learners at the Centre, Objective 2: Barrier-Free Access, and Objective 3: Quality Teaching and Leadership.

Recent examples of **Te Tiriti o Waitangi** in Action at Te Kāpehu.

Te Whare Mauri Ora 2024

▣ Strategic Goal 2 - Te Whare Mauri OraMauri Informed Practice 2024

2024 Report to the Board on Māori Achieving Success as Māori

▣ Strategic Goal 1 Evaluation - How we implement the TOW and Māori Success at TE Kā...





## **Statement of Compliance with Employment Policy**

Our board is committed to adhering to the principles of being a good employer. We ensure compliance with this policy by taking the following actions:

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### **Reporting on the principles of being a Good Employer**

#### **How do you ensure people feel safe and are working conditions good?**

We have implemented health and safety policies, provided comprehensive training programs, and established clear reporting mechanisms for any issues or concerns. Regular reviews of working conditions are conducted to ensure safety and comfort.

#### **How does your board encourage equal employment opportunities (EEO) and inclusive practices?**

Our EEO programme promotes diversity and inclusion by actively recruiting individuals from underrepresented groups, ensuring equal access to all job opportunities, and providing ongoing staff training on inclusive practices.

#### **How has your board been fulfilling this responsibility?**

By creating a welcoming environment for all staff, ensuring fair treatment, and responding promptly to concerns raised by employees. We also monitor and report progress on EEO initiatives annually.

#### **How are you recognising educational achievement for every New Zealander?**

We celebrate the success of both staff and students by fostering an environment of continuous professional development and by rewarding achievements that contribute to our common goals.

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### **Reporting on Equal Employment Opportunities (EEO) Programme/Policy**

<b>Do you operate an EEO programme/policy?</b>	Yes
<b>Has this policy or programme been made available to staff?</b>	Yes
<b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>	Yes

<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	<b>Yes</b>
<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and /or achievements under the policy?</b>	<b>Yes</b>
<b>Does your EEO programme/policy set priorities or objectives</b>	<b>Yes</b>



## ***Kiwi sport***

*Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, Te Kāpehu Riccarton School received a total Kiwisport funding of \$5385.36 (excluding GST).*

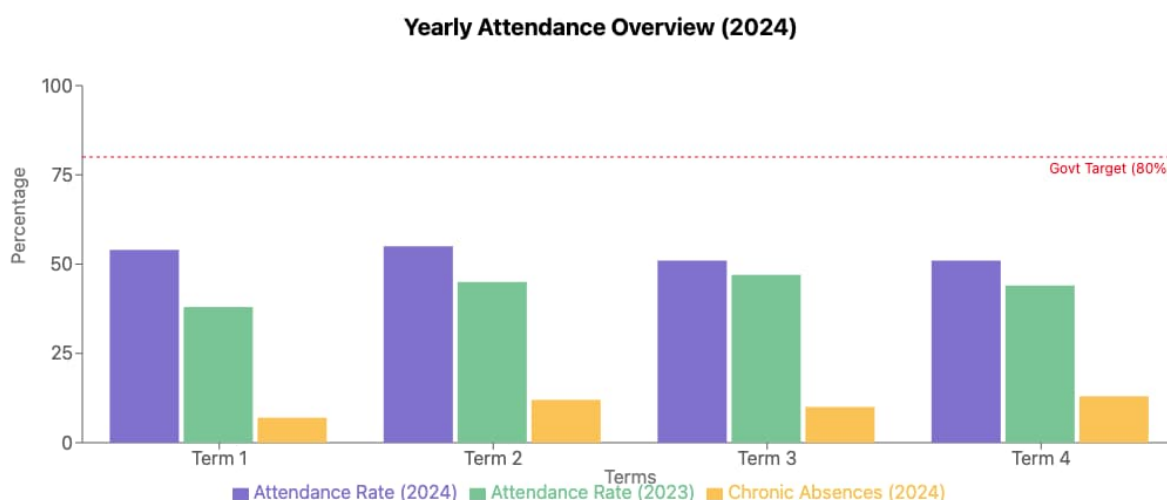
*The funding has been spent on updating the sports equipment to ensure it's available to students at lunchtime and for teachers during Physical Education sessions.*

*In addition, it has been utilised to provide transport to our weekly winter sports programme. This means all students from yr 5-8 participate in a team sport during terms 2 and 3. About 45% of our students are involved in organised sport during winter.*



## 2024 Attendance Rates and Analysis

<https://poe.com/preview/EVIDnLxxVAY700nOJx6d>



## Yearly Attendance Overview (2024)

### Attendance Categories Defined

- Regular Attendance:** Over 90% attendance; fewer than 5 days missed. Indicates high engagement.
- Irregular Absence:** 80-90% attendance; 5-9 days missed. Suggests mild engagement issues.
- Moderate Absence:** 70-80% attendance; 10-14.5 days missed. Indicates moderate engagement issues.
- Chronic Absence:** Below 70% attendance; 15+ days missed. Reflects severe engagement issues needing immediate intervention.

#### Term 1:

- Attendance Rate:** Increased to 54% from 38% in 2023.
- Regular Attendance:** 54%, with chronic absences at 7%. The highest attendance day was 94% on February 8.
- Day with Most Absences:** Fridays had the highest absence rate, averaging 18% absences.
- Māori Attendance:** Māori students had an attendance rate of 50%, slightly below the school average.

- **Year Level Analysis:** Year 7 showed the highest regular attendance at 76%, while Year 1 had the highest chronic absences at 15%.

#### Term 2:

- **Attendance Rate:** Increased to 55% from 45% in 2023.
- **Regular Attendance:** 55%, with chronic absences at 12%. The highest attendance day was 94% on May 2.
- **Day with Most Absences:** Mondays saw a noticeable increase in absences,
- **Māori Attendance:** Improved to 52%, showing a positive trend from Term 1.
- **Year Level Analysis:** Year 8 demonstrated improved regular attendance at 60%, whereas Year 3 experienced higher chronic absences.

#### Term 3:

- **Attendance Rate:** Slight increase to 51% from 47% in 2023.
- **Regular Attendance:** 51%, with chronic absences at 10%. The highest attendance day was 92% on September 25.
- **Day with Most Absences:** Wednesdays experienced the highest absences, possibly influenced by mid-week fatigue.
- **Māori Attendance:** Attendance dipped to 48%, needing targeted interventions to address this downturn.
- **Year Level Analysis:** Year 6 showed increasing regular attendance at 65%, while Year 2 faced higher chronic absences at 18%.

#### Term 4:

- **Attendance Rate:** Remained steady at 51% from 44% in 2023.
- **Regular Attendance:** 51%, with chronic absences increasing slightly to 13%. The highest attendance day was 92% on October 15.
- **Day with Most Absences:** Fridays continued to be challenging, with high absence rates as the term concluded.
- **Māori Attendance:** Slightly improved to 49%, still below the target set for regular attendance.
- **Year Level Analysis:** Year 8 maintained a strong regular attendance rate at 58%, showing resilience despite the overall static school attendance rate.

### Strategic Focus for Improvement

- **Enhance Community Engagement:** Strengthening ties, particularly within the Māori community, and focusing on culturally responsive practices.
- **Policy Enforcement and Awareness:** Addressing high absence rates on Mondays and Fridays through policy adjustments and parental engagement initiatives.
- **Health and Well-being Initiatives:** Implementing health support, especially during colder months, to reduce illness-related absences.
- **Year-Specific Interventions:** Providing additional support and resources to lower year levels, which show more pronounced attendance issues, such as Years 1, 2, and 3.

This revised summary ensures that all details are specific and relevant to the year levels present at Te Kāpehu Riccarton School, accurately reflecting the attendance dynamics and providing a clearer picture for targeted interventions.