

# ROYAL ROAD SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

### School Directory

Ministry Number:	1476
Principal:	Wayne Leighton
School Address:	112 Royal Road, Massey Auckland
School Postal Address:	112 Royal Road, Massey Auckland 0614
School Phone:	09 2337675
School Email:	<a href="mailto:principal@royalroad.school.nz">principal@royalroad.school.nz</a>
Accountant / Service Provider:	Canterbury Education Services (CES)

# ROYAL ROAD SCHOOL

Annual Report - For the year ended 31 December 2023

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# Royal Road School

## Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expires
Katie Turner	Chairperson	Elected Aug 2022	2025
Wayne Leighton	Principal	Ex officio	
Louise Hill	Parent Representative	Elected Aug 2022	June 2025
Helen Mowat	Staff Representative	Elected	
Taniora Tauariki	Parent Representative	Elected Aug 2022	2025
Raenada Nicholas	Parent Representative	Elected Aug 2022	2025
Renee Dew	Parent Representative	Elected Aug 2022	2025

# Royal Road 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.

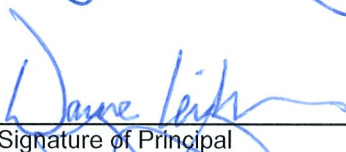
The School's 2023 financial statements are authorised for issue by the Board.

Katherine Anne Turner  
Full Name of Presiding Member

  
Signature of Presiding Member

29/05/24  
Date:

Wayne Gordon Leighton  
Full Name of Principal

  
Signature of Principal

29/5/24  
Date:

# Royal Road School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	3,977,212	3,215,467	3,498,453
Locally Raised Funds	3	54,430	52,350	73,965
Interest		40,684	9,000	13,594
<b>Total Revenue</b>		<b>4,072,326</b>	<b>3,276,817</b>	<b>3,586,012</b>
<b>Expense</b>				
Locally Raised Funds	3	30,959	28,000	13,557
Learning Resources	4	2,254,982	2,186,501	2,104,332
Administration	5	673,621	187,380	491,599
Interest		1,757	1,000	815
Property	6	942,759	926,881	947,950
Loss on Disposal of Property, Plant and Equipment		528	-	-
<b>Total Expense</b>		<b>3,904,606</b>	<b>3,329,762</b>	<b>3,558,253</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>167,720</b>	<b>(52,945)</b>	<b>27,759</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>167,720</b>	<b>(52,945)</b>	<b>27,759</b>

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

# Royal Road School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		977,293	977,293	949,534
Total comprehensive revenue and expense for the year		167,720	(52,945)	27,759
<b>Equity at 31 December</b>		1,145,013	924,348	977,293
Accumulated comprehensive revenue and expense		1,145,013	924,348	977,293
<b>Equity at 31 December</b>		1,145,013	924,348	977,293

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.

# Royal Road School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	564,930	290,092	503,572
Accounts Receivable	8	433,281	139,213	139,213
GST Receivable		-	-	7,342
Prepayments		11,910	10,798	10,798
Inventories	9	183	874	874
Investments		490,455	480,204	480,204
Funds Receivable for Capital Works Projects	16	14,835	-	8,728
		1,515,594	921,181	1,150,731
<b>Current Liabilities</b>				
GST Payable		18,677	(7,342)	-
Accounts Payable	12	251,912	169,429	177,249
Revenue Received in Advance	13	6,174	348	348
Provision for Cyclical Maintenance	14	62,675	-	60,000
Finance Lease Liability	15	12,259	4,550	3,131
Funds held for Capital Works Projects	16	389,953	-	222,205
		741,650	166,985	462,933
<b>Working Capital Surplus</b>		773,944	754,196	687,798
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	477,451	310,574	389,307
		477,451	310,574	389,307
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	84,536	132,301	98,408
Finance Lease Liability	15	21,846	8,121	1,404
		106,382	140,422	99,812
<b>Net Assets</b>		1,145,013	924,348	977,293
<b>Equity</b>		1,145,013	924,348	977,293

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

# Royal Road School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		702,973	855,628	866,619
Locally Raised Funds		54,256	52,002	74,325
Goods and Services Tax (net)		26,019	-	(7,459)
Payments to Employees		(510,847)	(496,301)	(493,893)
Payments to Suppliers		(249,127)	(416,201)	(340,087)
Interest Paid		(1,757)	(1,000)	(815)
Interest Received		37,776	9,000	10,602
Net cash from Operating Activities		59,293	3,128	109,292
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(138,209)	(63,609)	(48,311)
Purchase of Investments		(10,251)	-	(3,649)
Net cash from Investing Activities		(148,460)	(63,609)	(51,960)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(11,116)	60,478	(8,136)
Funds Administered on Behalf of Other Parties		161,641	(213,477)	38,862
Net cash from/(to) Financing Activities		150,525	(152,999)	30,726
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>61,358</b>	<b>(213,480)</b>	<b>88,058</b>
Cash and cash equivalents at the beginning of the year	7	503,572	503,572	415,514
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>564,930</b>	<b>290,092</b>	<b>503,572</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.



# Royal Road School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Royal Road 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.

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	20 years
Board Owned Buildings	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**k) Impairment of property, plant, and equipment**

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

**Non cash generating assets**

Property, plant, and equipment 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.

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 surplus or deficit.

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

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

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

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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 funds to be used for their intended purpose at any time.

**o) 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.

**p) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 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.

**q) 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.

**r) 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.

**s) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,439,338	855,280	1,132,963
Teachers' Salaries Grants	1,792,807	1,657,451	1,662,754
Use of Land and Buildings Grant	745,067	702,736	702,736
	<u>3,977,212</u>	<u>3,215,467</u>	<u>3,498,453</u>

The School has opted in to the donations scheme for this year. Total amount received was \$46,699.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,630	500	28,437
Fees for Extra Curricular Activities	32,052	30,800	30,800
Trading	13,798	15,800	12,471
Fundraising & Community Grants	3,342	-	-
Other Revenue	2,608	5,250	2,257
	<u>54,430</u>	<u>52,350</u>	<u>73,965</u>
<b>Expense</b>			
Extra Curricular Activities Costs	17,577	17,000	4,035
Trading	11,671	11,000	9,522
Fundraising and Community Grant Costs	1,711	-	-
	<u>30,959</u>	<u>28,000</u>	<u>13,557</u>
<b>Surplus for the year Locally Raised Funds</b>	<u>23,471</u>	<u>24,350</u>	<u>60,408</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	44,155	66,306	42,133
Information and Communication Technology	3,642	-	7,482
Library Resources	4,956	4,000	4,119
Employee Benefits - Salaries	2,100,927	2,011,795	1,957,347
Staff Development	10,551	14,400	10,864
Depreciation	90,751	90,000	82,387
	<u>2,254,982</u>	<u>2,186,501</u>	<u>2,104,332</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	8,211	8,211	8,565
Board Fees	2,580	4,500	2,502
Board Expenses	1,911	5,000	5,053
Communication	2,733	4,500	3,704
Consumables	1,779	3,000	1,832
Healthy Lunches	456,015	-	262,444
Leases - Operating	224	-	232
Other	24,560	36,780	32,676
Postage	470	500	2
Employee Benefits - Salaries	153,226	103,089	153,687
Insurance	8,216	8,000	7,776
Service Providers, Contractors and Consultancy	13,696	13,800	13,126
	<u>673,621</u>	<u>187,380</u>	<u>491,599</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	66,489	69,384	61,848
Consultancy and Contract Services	-	1,500	-
Cyclical Maintenance	7,508	34,393	50,455
Grounds	8,015	10,300	6,065
Heat, Light and Water	23,094	19,500	19,154
Rates	-	200	122
Repairs and Maintenance	36,599	43,000	48,323
Use of Land and Buildings	745,067	702,736	702,736
Security	6,301	7,000	7,482
Employee Benefits - Salaries	49,686	38,868	51,765
	<u>942,759</u>	<u>926,881</u>	<u>947,950</u>

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

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	564,930	290,092	503,572
Cash and cash equivalents for Statement of Cash Flows	<u>564,930</u>	<u>290,092</u>	<u>503,572</u>

Of the \$564,930 Cash and Cash Equivalents, \$183,957 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the School's 5 Year Agreement funding for upgrades to the School's buildings. The funds are required to be spent in 2024 on Crown owned School buildings.

Of the \$564,930 Cash and Cash Equivalents, \$6,000 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.

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables from the Ministry of Education	286,350	-	-
Interest Receivable	7,189	4,281	4,281
Teacher Salaries Grant Receivable	139,742	134,932	134,932
	<u>433,281</u>	<u>139,213</u>	<u>139,213</u>
Receivables from Exchange Transactions	7,189	4,281	4,281
Receivables from Non-Exchange Transactions	426,092	134,932	134,932
	<u>433,281</u>	<u>139,213</u>	<u>139,213</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	183	874	574
School Uniforms	-	-	300
	<u>183</u>	<u>874</u>	<u>874</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	490,455	480,204	480,204
	<u>490,455</u>	<u>480,204</u>	<u>480,204</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	111,958	81,143	-	-	(15,369)	177,732
Furniture and Equipment	176,721	18,067	(528)	-	(31,906)	162,354
Information and Communication Technology	79,435	37,479	-	-	(28,144)	88,770
Leased Assets	5,338	40,686	-	-	(13,094)	32,930
Library Resources	15,855	3,371	(1,323)	-	(2,238)	15,665
<b>Balance at 31 December 2023</b>	<u>389,307</u>	<u>180,746</u>	<u>(1,851)</u>	<u>-</u>	<u>(90,751)</u>	<u>477,451</u>

The net carrying value of information & communication technology equipment held under a finance lease is \$32,930 (2022: \$5,338)

### 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	625,394	(447,662)	177,732	544,251	(432,293)	111,958
Furniture and Equipment	536,305	(373,951)	162,354	523,809	(347,088)	176,721
Information and Communication Technology	240,620	(151,850)	88,770	236,703	(157,268)	79,435
Leased Assets	93,028	(60,098)	32,930	52,342	(47,004)	5,338
Library Resources	39,644	(23,979)	15,665	39,577	(23,722)	15,855
<b>Balance at 31 December 2023</b>	<b>1,534,991</b>	<b>(1,057,540)</b>	<b>477,451</b>	<b>1,396,682</b>	<b>(1,007,375)</b>	<b>389,307</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	90,624	19,649	19,649
Accruals	6,513	-	7,820
Employee Entitlements - Salaries	139,742	134,932	134,932
Employee Entitlements - Leave Accrual	15,033	14,848	14,848
	<b>251,912</b>	<b>169,429</b>	<b>177,249</b>
Payables for Exchange Transactions	251,912	169,429	177,249
	<b>251,912</b>	<b>169,429</b>	<b>177,249</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,000	348	-
Other revenue in Advance	174	-	348
	<b>6,174</b>	<b>348</b>	<b>348</b>

## 14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	158,408	158,408	162,859
Increase to the Provision During the Year	7,508	34,393	34,867
Use of the Provision During the Year	(18,705)	(60,500)	(54,905)
Provision at the End of the Year	<b>147,211</b>	<b>132,301</b>	<b>158,419</b>
Cyclical Maintenance - Current	62,675	-	60,000
Cyclical Maintenance - Non current	84,536	132,301	98,408
	<b>147,211</b>	<b>132,301</b>	<b>158,408</b>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan

#### 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	14,765		3,383
Later than One Year and no Later than Five Years	24,138		1,467
Future Finance Charges	(4,798)		(315)
	<u>34,105</u>	<u>-</u>	<u>4,535</u>
<b>Represented by</b>			
Finance lease liability - Current	12,259	4,550	3,131
Finance lease liability - Non current	21,846	8,121	1,404
	<u>34,105</u>	<u>12,671</u>	<u>4,535</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 project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Hall Re-Piling	(8,728)	-	-	-	(8,728)
SIP - Shades	183,343	-	-	-	183,343
1,2 Teaching Space & Toilet Block (project 233559)	38,862	249,000	(81,252)	-	206,610
Roofing Project	-	33,840	(39,947)	-	(6,107)
Totals	<u>213,477</u>	<u>282,840</u>	<u>(121,199)</u>	<u>-</u>	<u>375,118</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	389,953
Funds Receivable from the Ministry of Education	(14,835)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Hall Re-Piling	(8,728)	-	-	-	(8,728)
SIP - Shades	183,343	-	-	-	183,343
1,2 Teaching Space & Toilet Block (project 233559)	-	38,862	-	-	38,862
Totals	<u>174,615</u>	<u>38,862</u>	<u>-</u>	<u>-</u>	<u>213,477</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	222,205
Funds Receivable from the Ministry of Education	(8,728)

## 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 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.

## 18. Remuneration

### *Key management personnel compensation*

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,580	2,502
<i>Leadership Team</i>		
Remuneration	280,104	264,848
Full-time equivalent members	2	2
Total key management personnel remuneration	282,684	267,350

There are six members of the Board excluding the Principal. The Board has held seven 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 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	-	-

### *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	3	2
110-120	3	-
	6	2

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 (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

### Holidays Act Compliance – Schools Payroll

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

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

### Pay equity settlement wash-up amounts

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

## 21. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$521,465 (2022:\$213,477) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Hall Re-Piling	-	8,728	-
SIP - Shades	213,516	-	213,516
1,2 Teaching Space & Toilet Block (project 233559)	389,201	81,252	307,949
Roofing Project	38,108	39,947	-

## 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	564,930	290,092	503,572
Receivables	433,281	139,213	139,213
Investments - Term Deposits	490,455	480,204	480,204
Total financial assets measured at amortised cost	<u>1,488,666</u>	<u>909,509</u>	<u>1,122,989</u>

### Financial liabilities measured at amortised cost

Payables	251,912	169,429	177,249
Finance Leases	34,105	12,671	4,535
Total financial liabilities measured at amortised cost	<u>286,017</u>	<u>182,100</u>	<u>181,784</u>

## 23. Restatement

In the comparative year, \$262,444 was incorrectly treated cash flows from government grants and payments to suppliers. The 2022 figures have been changed to correct this.

The impact of this on the 2022 cash flows from operating activities were as follows:

Government Grants decreased by \$262,444

Payments to Suppliers decreased by \$262,444

## 24. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ROYAL ROAD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Royal Road School (the School). The Auditor-General has appointed me, Junita Sen, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 29 May 2024. 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 information included in the annual report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (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.



Junita Sen  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand





## Royal Road School Variance Report 2023

### Royal Road School 2023 Target results for Reading

Royal Road School had three school wide targets this year. The focus was on children identified at the start of the year as achieving below their expected year level in Reading, Writing and Maths.

#### **There were three aims;**

1. That children identified as achieving 'well below' or 'below' in Reading, Writing and Maths at the start of the year achieve 'at' by the end of 2023.
2. That children identified as achieving 'well below' or 'below' in Reading, Writing and Maths achieve accelerated progress in 2023.
3. That the children who were identified as achieving 'well below' and 'below' in Reading, Writing and Maths and achieved 'at' by the end of 2022 maintain this progress in 2023.

#### **Reading**

67 children were identified as achieving below at the start of 2023

#### **Achieving 'at'**

Of the 67 students:

- 1 out of 9 Year 7&8 students have reached expectation
- 7 out of 12 Year 5&6 students have reached expectation
- 15 out of 27 Year 3&4 students have reached expectation
- 14 out of 19 Year 2 students have reached expectation

This means that 37 out of these 67 students achieved 'at' their age appropriate reading level by the end of 2023.

#### **Achieving accelerated progress**

Of the 67 students:

- 8 achieved 1.5 years of progress
- 10 achieved 2 years of progress
- 11 achieved 2.5 years of progress
- 6 achieved 3 years of progress
- 1 achieved 4 years of progress

This means that 36 out of these 67 students achieved accelerated progress.

11 of the 67 children achieved 1 year of progress in 2023.

48 out of 67 children achieved at least 1 year of progress or better in 2023.

19 out of 67 did not achieve 1 year of progress in 2023.

#### **Maintaining 'at'**

33 students were identified as achieving 'at' by the end of 2022. At the end of 2023, 32 of the 33 children maintained 'at' or better.

#### **Conclusions**

There is a lot to celebrate in these results.

48 of the 67 made one year or better progress.

37 of the 67 students achieved accelerated progress.

32 out of 33 maintained their 'at' status after achieving it in Reading in 2022.

19 of the 67 students did not make 1 year of progress in 2023. In 2024 these students will be a particular focus; We want to understand why they did not make this progress. We want to work closely with parents and put in interventions so that they are maximising their progress in 2024.

Teachers and senior teachers have been very positive about the focus on students identified as not achieving over the year in weekly syndicate meetings. The target students are the first item for discussion on the agenda. This ongoing inquiry into, and reflection on their practice has been of benefit throughout the year. They have said that their colleagues have given them a sounding board, feedback, and challenges when sharing good practice. We will continue this in 2024.

I was impressed with the professionalism and focus of staff when I sat in on these meetings. I will continue to do this in 2024. Senior staff will observe and give feedback to the teachers in their syndicate. Helen and I will continue to carry out observations and walkthroughs across the school providing feedback for teachers.

### **Breakdown of Results by year levels**

#### **Year 7&8**

Of the 9 children;

- 1 made less than 1 year of progress
- 2 made 1 year of progress
- 3 made 1.5 years of progress
- 2 made 2 years of progress
- 1 made 4 years of progress

#### **Year 5&6**

Of the 12 children;

- 4 made less than 1 year of progress
- 1 made 1 year of progress
- 1 made 1.5 years of progress
- 2 made 2 years of progress
- 3 made 2.5 years of progress
- 1 made 3 years of progress

#### **Year 3&4**

Of the 27 children;

- 8 made less than 1 year of progress
- 5 made 1 year of progress
- 1 made 1.5 years of progress
- 2 made 2 years of progress
- 6 made 2.5 years of progress
- 4 made 3 years of progress
- 1 made 4.5 years of progress

#### **Year 1&2**

Of the 19 children;

- 6 made less than 1 year of progress
- 3 made 1 year of progress
- 3 made 1.5 years of progress
- 4 made 2 years of progress
- 2 made 2 years of progress
- 1 made 3 years of progress

## **Royal Road School 2023 Target results for Writing**

Royal Road School had three school wide targets this year. The focus was on children identified at the start of the year as achieving below their expected year level in Reading, Writing and Maths.

There were three aims;

That children identified as achieving 'well below' or 'below' in Reading, Writing and Maths at the start of the year achieve 'at' by the end of 2023.

That children identified as achieving 'well below' or 'below' in Reading, Writing and Maths achieve accelerated progress in 2023.

That the children who were identified as achieving 'well below' and 'below' in Reading, Writing and Maths and achieved 'at' by the end of 2022 maintain this progress in 2023.

### **Achieving 'at'**

Of the 61 students identified as achieving below at the start of 2023:

4 out of 16 Year 7&8 students have reached expectation.

7 out of 19 Year 5&6 students have reached expectation.

8 out of 26 Year 3&4 students have reached expectation.

This means that 19 out of these 61 students have achieved 'at' their age appropriate writing level by the end of 2023.

### **Achieving accelerated progress**

Of the 59 students:

10 achieved 2 years of progress.

4 achieved 3 years of progress.

1 achieved 4 years of progress.

This means that 15 out of these 59 students achieved accelerated progress.

15 of the 59 children achieved 1 year of progress in 2023.

30 out of 59 children achieved at least 1 year of progress or better in 2023.

29 out of 59 did not achieve 1 year of progress in 2023.

### **Maintaining 'at'**

35 students were identified as achieving 'at' by the end of 2022. At the end of 2023, 28 of the 35 children maintained 'at' or better.

### **Conclusions**

There is a lot to celebrate with these results.

30 of the 59 made one year or better progress.

15 of the 59 made accelerated progress.

28 out of 35 maintained their 'at' status after achieving it in Writing in 2022.

29 of the 59 students did not make 1 year of progress in 2023. In 2024 these children will be a particular focus. We want to make sure that we understand why they did not make this progress.

There is no doubt that writing is a complex task but we want to see all children thriving and achieving with this essential life skill. We will work closely with parents and put in interventions and scaffolding so these students are maximising their progress in 2024.

Teachers and senior teachers have been very positive about the focus on students identified as not achieving over the year in weekly syndicate meetings. The target students are the first item for discussion on the agenda. This ongoing inquiry into, and reflection on their practice has been of benefit throughout the year. They have said that their colleagues have given them a sounding board, feedback, and challenges when sharing good practice. We will continue this in 2024.

I was impressed with the professionalism and focus of staff when I sat in on these meetings. I will continue to do this in 2024. Senior staff will observe and give feedback to the teachers in their syndicate. Helen and I will continue to carry out observations and walkthroughs across the school providing feedback for teachers.

#### Breakdown of results by year level

##### Year 7&8

Of the 14 children;

6 made less than 1 year of progress

4 made 1 year of progress

3 made 2 years of progress

1 made 3 years of progress

##### Year 5&6

Of the 19 children;

5 made less than 1 year of progress

7 made 1 year of progress

3 made 2 years of progress

3 made 3 years of progress

1 made 4 years of progress

##### Year 3&4

Of the 26 children;

18 made less than 1 year of progress

4 have made 1 year of progress

4 have made 2 years of progress

#### **Royal Road School 2023 Target results for Maths**

Royal Road School had three school wide targets this year. The focus was on children identified at the start of the year as achieving below their expected year level in Reading, Writing and Maths.

There were three aims;

That children identified as achieving 'well below' or 'below' in Reading, Writing and Maths at the start of the year achieve 'at' by the end of 2023.

That children identified as achieving 'well below' or 'below' in Reading, Writing and Maths achieve accelerated progress in 2023.

That the children who were identified as achieving 'well below' and 'below' in Reading, Writing and Maths and achieved 'at' by the end of 2022 maintain this progress in 2023.

##### Maths

66 children were identified as achieving below at the start of 2023

##### Achieving 'at'

Of the 66 students:

1 out of 15 Year 7 & 8 students have reached expectation

8 out of 24 Year 5 & 6 students have reached expectation

13 out of 27 Year 3 & 4 students reached expectation

This means that 22 out of these 66 students achieved 'at' their age appropriate level by the end of 2023.

##### Achieving accelerated progress

Of the 66 students:

16 achieved 2 years of progress

6 achieved 3 years of progress

2 achieved 4 years of progress

This means that 24 out of these 66 students achieved accelerated progress.

23 out of the 66 children achieved 1 year of progress in 2023.

47 out of 66 children achieved at least 1-year progress or better in 2023.

19 out of 66 did not achieve 1 year of progress in 2023.

Maintaining 'at'

32 students were identified as achieving 'at' by the end of 2022. At the end of 2023 23 out of the 32 children maintained 'at' or better.

Conclusions

There is a lot to celebrate in these results.

47 out of 66 children achieved at least 1 year or better progress.

24 out of the 66 made 1 year or better progress.

23 out of the 32 maintained their 'at' status after achieving it in Maths last year.

19 of the 66 students did not make 1 year of progress in 2023. In 2024 these students will be a particular focus; We want to understand why they did not make this progress. We want to work closely with parents and put in interventions so that they are maximising their progress in 2024.

Teachers and senior teachers have been very positive about the focus on students identified as not achieving over the year in weekly syndicate meetings. The target students are the first item for discussion on the agenda. This ongoing inquiry into, and reflection on their practice has been of benefit throughout the year. They have said that their colleagues have given them a sounding board, feedback, and challenges when sharing good practice. We will continue this in 2024.

I was impressed with the professionalism and focus of staff when I sat in on these meetings. I will continue to do this in 2024. Senior staff will observe and give feedback to the teachers in their syndicate. Helen and I will continue to carry out observations and walkthroughs across the school providing feedback for teachers.

Breakdown of results by year level

Year 7 & 8

Of the 15 children;

5 made less than 1 year of progress

6 made 1 year of progress

4 made 2 years of progress

Year 5 & 6

Of the 24 children;

8 made less than 1 year of progress

7 made 1 year of progress

5 made 2 years of progress

4 made 3 years of progress

Year 3 & 4

Of the 27 children;

6 made less than 1 year of progress

10 made 1 year of progress

7 made 2 years of progress

2 made 3 years of progress

2 made 4 years of progress

Wayne Leighton

**Principal**



## ROYAL ROAD SCHOOL

### Tiriti o Waitangi Policy

#### Rationale

Royal Road School sees cross cultural awareness, knowledge and understanding as essential to acknowledge the unique status of Maori in Aotearoa.

#### Purposes

1. To fulfil the intent of the Tiriti o Waitangi by valuing and reflecting New Zealand's dual cultural heritage.
2. To fulfil the legal requirements of the charter.
3. To give children the opportunity to understand, experience, and appreciate Maori Tikanga, attitudes and values.

#### Guidelines

1. Each year a budget will be set to provide Resources for Te Reo Maori and Tikanga.
2. Royal Road School has developed a Maori curriculum document which provides opportunities for Y0-8 to learn Te Reo. This is a living document which is reviewed regularly.
3. Opportunities will be provided for students in Year 0 to 8 to learn Te Reo Maori and Tikanga.
4. Endeavours will be made to incorporate a Maori perspective as part of the school programme.
5. Opportunities will be provided for all students to use Te Reo Maori and the Tikanga by integrating it through daily programmes.

#### Conclusion

Programmes will be provided that help the children to value our dual cultural heritage. Maori perspective will be incorporated into our school programme.

Principal: \_\_\_\_\_

Board Chair: \_\_\_\_\_

Review Date: 25<sup>th</sup> October 2022



## Royal Road School

### Equal Employment Opportunity Policy

#### Rationale

The school has a legal obligation to abide by EEO legislation.

An ongoing review of all policies, procedures and conditions in the school will ensure any disservice to minority groups is eliminated.

Policies will incorporate EEO requirements and reflect the Treaty of Waitangi.

The working environment will be non-discriminatory, culturally sensitive and safe.

#### Guidelines

The appointments policy and procedure will be non-discriminatory at all times.

The school will develop guidelines for handling grievances, complaints, sexual harassment or sexual discrimination.

Opportunities will be provided to enhance the value and career opportunities of all staff members, particularly those of the target group i.e. women, Maori, Pacific Island staff, staff with disabilities and ethnic minorities.

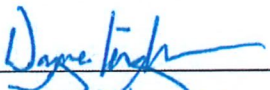
All teaching staff will be given the opportunity of staff appraisal with the aim of furthering the careers of all involved.

The BOT will appoint an EEO officer who will report to the Board.

The BOT will review all personnel policies and procedures, as part of the review schedule.

#### Conclusion

The BOT will aim to identify and eliminate any aspects of policies or procedures, and other conditions which may exist within the school that might cause or perpetuate (or tend to cause or perpetuate), inequalities of any person or group of people.

Principal: 

Board Chair: 

Review Date: 28<sup>th</sup> June 2022



# Royal Road School

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April 2024

## Kiwisport Funding

*Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$4,556.00 (excluding GST). The funding was spent on the following:*

Bike Track Maintenance	757.50
P E Equipment	3,657.05
Total:	\$4,414.55

Kind regards



Wayne Leighton  
Principal