



*Rutherford College*

## 2023 Annual Report and Financial Statements



School 0040

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# RUTHERFORD COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 40

**Principal:** Gary Moore

**School Address:** Kotuku Street, Te Atatu Peninsula

**School Postal Address:** PO Box 45-327, Te Atatu Peninsula Waitakere 0651

**School Phone:** 09 834 9790

**School Email:** admin@rutherford.school.nz

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Lee	Presiding Member	Elected	Sep 2025
Gary Moore	Principal ex Officio	Appointed	Current
Richard White	Parent Representative	Elected	Sep 2025
Erihapeti Ngata-Aerengam	Parent Representative	Elected	Sep 2025
Hamish William	Parent Representative	Elected	Sep 2025
Veronica Henderson	Parent Representative	Elected	Sep 2025
Phillip Place	Staff Representative	Elected	Sep 2025
Om Hinge	Student Representative	Elected	Sep 2024
Donna Johnston	Parent Representative	Co-opted	Feb 2024
Nina Lyon	Student Representative	Elected	Sep 2023
Haley McNickle	Parent Representative	Elected	Jun 2023

#### Accountant / Service Provider:

Canterbury Education Services  
Unit 10, 18 Moselle Ave, Auckland 0610



# RUTHERFORD COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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# Rutherford College

## 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.



Full Name of Presiding Member



Full Name of Principal



Signature of Presiding Member



Signature of Principal

24 May 2024

Date:

24 May 2024

Date:

# Rutherford College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	16,486,369	14,489,799	14,793,372
Locally Raised Funds	3	2,032,206	1,569,782	1,371,768
Interest		192,926	40,000	64,487
<b>Total Revenue</b>		<b>18,711,501</b>	<b>16,099,581</b>	<b>16,229,627</b>
<b>Expense</b>				
Locally Raised Funds	3	1,164,138	964,042	745,275
Learning Resources	4	12,705,245	11,394,827	11,286,909
Administration	5	955,723	978,949	890,703
Interest		14,678	17,200	17,158
Property	6	3,655,818	2,997,543	3,180,147
Loss on Disposal of Property, Plant and Equipment		670	-	4,235
<b>Total Expense</b>		<b>18,496,272</b>	<b>16,352,561</b>	<b>16,124,427</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>215,229</b>	<b>(252,980)</b>	<b>105,200</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>215,229</b>	<b>(252,980)</b>	<b>105,200</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.

# Rutherford College

## 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>		4,128,344	4,128,346	4,023,144
Total comprehensive revenue and expense for the year		215,229	(252,980)	105,200
Contributions from / (Distributions to) the Ministry of Education		(235,886)	-	-
Contribution - Furniture and Equipment Grant		90,654	-	-
<b>Equity at 31 December</b>		4,198,341	3,875,366	4,128,344
Accumulated comprehensive revenue and expense		4,198,341	3,875,366	4,128,344
<b>Equity at 31 December</b>		4,198,341	3,875,366	4,128,344

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.

# Rutherford College

## 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	452,327	1,198,314	934,225
Accounts Receivable	8	849,173	754,112	754,112
GST Receivable		62,002	46,541	46,541
Prepayments		6,852	59,667	59,668
Investments	8	3,641,847	2,204,102	3,204,103
Funds Receivable for Capital Works Projects	15	92,034	90,790	90,789
		5,104,235	4,353,526	5,089,438
<b>Current Liabilities</b>				
Accounts Payable	10	1,182,522	1,151,413	1,151,413
Revenue Received in Advance	11	460,196	397,209	396,741
Provision for Cyclical Maintenance	12	87,661	134,983	392,381
Finance Lease Liability	13	88,558	78,886	91,391
Funds held in Trust	14	284,978	262,230	262,698
Funds held on behalf of School Cluster	16	35,070	42,167	42,167
		2,154,221	2,066,888	2,336,791
<b>Working Capital Surplus/(Deficit)</b>		2,950,014	2,286,638	2,752,647
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	2,045,226	1,837,304	1,761,455
Capital Work in Progress		92,775	37,480	37,480
		2,138,001	1,874,784	1,798,935
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	838,819	246,933	343,170
Finance Lease Liability	13	50,854	39,123	80,068
		889,673	286,056	423,238
<b>Net Assets</b>		4,198,341	3,875,366	4,128,344
<b>Equity</b>		4,198,341	3,875,366	4,128,344

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

# Rutherford College

## 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		4,340,814	4,072,553	4,039,935
Locally Raised Funds		1,267,865	1,182,554	1,218,704
International Students		616,523	402,657	308,688
Goods and Services Tax (net)		(15,461)	(17,567)	(17,567)
Payments to Employees		(2,261,217)	(2,490,553)	(1,984,925)
Payments to Suppliers		(3,494,360)	(3,503,010)	(2,812,762)
Interest Paid		(14,678)	(17,200)	(17,158)
Interest Received		170,872	20,309	44,795
Net cash from/(to) Operating Activities		610,358	(350,257)	779,710
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(672,811)	(387,907)	(184,550)
Purchase of Investments		(437,744)	-	(640,383)
Proceeds from Sale of Investments		-	1,000,000	-
Net cash from/(to) Investing Activities		(1,110,555)	612,093	(824,933)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		90,654	-	-
Finance Lease Payments		(101,530)	(91,391)	(96,661)
Painting Contract Payments		-	-	(56,517)
Funds Administered on Behalf of Other Parties		29,175	-	21,822
Net cash from/(to) Financing Activities		18,299	(91,391)	(131,356)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(481,898)</b>	<b>170,445</b>	<b>(176,579)</b>
Cash and cash equivalents at the beginning of the year	7	934,225	1,027,869	1,110,805
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>452,327</b>	<b>1,198,314</b>	<b>934,225</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.



# Rutherford College

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Rutherford College (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 12.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 21.

#### **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) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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

#### **f) Accounts Receivable**

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

#### **g) Investments**

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

#### **h) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Textbooks	
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **i) Impairment of property, plant, and equipment and intangible assets**

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

Non cash generating assets

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

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

#### **j) Accounts Payable**

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

## **k) Employee Entitlements**

### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and 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.

## **l) Revenue Received in Advance**

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

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

## **m) 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.

## **n) 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.

## **o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

## **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 8 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, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

**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.

**t) 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	4,252,747	4,013,701	4,000,735
Teachers' Salaries Grants	9,520,753	8,225,737	8,406,455
Use of Land and Buildings Grants	2,633,251	2,171,543	2,329,111
Other Government Grants	79,618	78,818	57,071
	<u>16,486,369</u>	<u>14,489,799</u>	<u>14,793,372</u>

The school has opted in to the donations scheme for this year. Total amount received was \$215,306.

## 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	226,767	54,500	38,503
Curriculum related Activities - Purchase of goods and services	19,879	22,800	25,437
Fees for Extra Curricular Activities	424,136	506,260	513,315
Trading	110,764	64,000	86,338
Fundraising & Community Grants	223,784	309,195	165,612
Other Revenue	500,245	210,370	374,537
International Student Fees	526,631	402,657	168,026
	<u>2,032,206</u>	<u>1,569,782</u>	<u>1,371,768</u>
<b>Expense</b>			
Extra Curricular Activities Costs	836,993	710,668	659,676
Trading	30,584	19,900	17,204
Fundraising and Community Grant Costs	5,993	-	6,077
Overseas Student Trips	63,803	-	-
International Student - Student Recruitment	73,477	88,814	31,828
International Student - Employee Benefits - Salaries	121,119	110,000	21,717
International Student - Other Expenses	32,169	34,660	8,773
	<u>1,164,138</u>	<u>964,042</u>	<u>745,275</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>868,068</u>	<u>605,740</u>	<u>626,493</u>

During the year, the School hosted 28 International students (2022:10)

During the year 5 staff, 3 parent helpers and 15 students visited Raratonga at a cost of \$64k. The purpose of the trip was whakapapa and hekenga waka between the Cook Islands and NZ. The students were able attain Level 1,2,3 gaining 5 credits and 1 student gaining a scholarship in Te Ao Haka. The trip was funded by locally raised funds.

#### 4. Learning Resources

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Curricular	1,160,142	1,267,785	1,086,499
Information and Communication Technology	174,446	232,000	229,899
Library Resources	4,274	4,600	2,242
Employee Benefits - Salaries	10,990,921	9,516,192	9,587,803
Staff Development	33,790	24,250	23,772
Depreciation	341,672	350,000	356,694
	<b>12,705,245</b>	<b>11,394,827</b>	<b>11,286,909</b>

#### 5. Administration

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	18,755	20,000	14,284
Board Fees	3,185	6,500	3,660
Board Expenses	37,236	33,500	41,936
Communication	22,385	19,500	12,058
Consumables	41,729	41,000	35,797
Legal Fees	1,817	1,000	7,270
Other	97,364	87,600	70,451
Employee Benefits - Salaries	638,753	684,249	621,129
Insurance	56,779	52,000	47,616
Service Providers, Contractors and Consultancy	37,720	33,600	36,502
	<b>955,723</b>	<b>978,949</b>	<b>890,703</b>

#### 6. Property

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	190,442	185,000	178,247
Cyclical Maintenance	241,829	40,000	86,027
Grounds	51,846	25,000	24,870
Heat, Light and Water	127,557	133,000	128,200
Rates	122	1,500	246
Repairs and Maintenance	274,918	280,500	257,516
Use of Land and Buildings	2,633,251	2,171,543	2,329,111
Security	19,509	6,000	6,710
Employee Benefits - Salaries	116,344	155,000	169,220
	<b>3,655,818</b>	<b>2,997,543</b>	<b>3,180,147</b>

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	452,327	796,364	532,275
Short-term Bank Deposits	-	401,950	401,950
Cash and cash equivalents for Statement of Cash Flows	<u>452,327</u>	<u>1,198,314</u>	<u>934,225</u>

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

Of the \$452,327 Cash and Cash Equivalents, \$15,236 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 \$452,237 Cash and Cash Equivalents, \$35,070 is held by the School on behalf of the ORRS Cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 11.

## 8. Accounts Receivable

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Interest Receivable	44,933	22,879	22,879
Teacher Salaries Grant Receivable	804,240	731,233	731,233
	<u>849,173</u>	<u>754,112</u>	<u>754,112</u>
Receivables from Exchange Transactions	44,933	22,879	22,879
Receivables from Non-Exchange Transactions	804,240	731,233	731,233
	<u>849,173</u>	<u>754,112</u>	<u>754,112</u>

## 8. Investments

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	3,641,847	2,204,102	3,204,103
Total Investments	<u>3,641,847</u>	<u>2,204,102</u>	<u>3,204,103</u>



## 9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	841,124	-	-	-	(37,530)	<b>803,594</b>
Furniture and Equipment	597,867	338,589	-	-	(127,791)	<b>808,665</b>
Information and Communication Technology	103,222	210,070	-	-	(57,112)	<b>256,181</b>
Motor Vehicles	21,130	-	-	-	(13,238)	<b>7,892</b>
Leased Assets	162,461	74,046	(4,563)	-	(100,632)	<b>131,312</b>
Library Resources	35,651	7,969	(670)	-	(5,369)	<b>37,582</b>
<b>Balance at 31 December 2023</b>	<b>1,761,455</b>	<b>630,674</b>	<b>(5,233)</b>	<b>-</b>	<b>(341,672)</b>	<b>2,045,226</b>

The net carrying value of ICT equipment held under a finance lease is \$104,432 (2022: \$162,461)

The net carrying value of motor vehicles held under a finance lease is \$26,880 (2022: \$nil)

### 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	1,501,196	(697,602)	<b>803,594</b>	1,501,196	(660,072)	<b>841,124</b>
Furniture and Equipment	2,399,737	(1,591,072)	<b>808,665</b>	2,061,148	(1,463,281)	<b>597,867</b>
Information and Communication Technology	1,044,539	(788,358)	<b>256,181</b>	834,468	(731,246)	<b>103,222</b>
Motor Vehicles	141,902	(134,010)	<b>7,892</b>	141,902	(120,772)	<b>21,130</b>
Leased Assets	313,210	(181,898)	<b>131,312</b>	281,668	(119,207)	<b>162,461</b>
Library Resources	128,175	(90,593)	<b>37,582</b>	122,506	(86,855)	<b>35,651</b>
<b>Balance at 31 December 2023</b>	<b>5,528,759</b>	<b>(3,483,533)</b>	<b>2,045,226</b>	<b>4,942,888</b>	<b>(3,181,433)</b>	<b>1,761,455</b>

## 10. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	97,789	228,369	228,369
Accruals	15,739	12,224	12,224
Employee Entitlements - Salaries	923,401	809,295	809,295
Employee Entitlements - Leave Accrual	145,593	101,525	101,525
	<b>1,182,522</b>	<b>1,151,413</b>	<b>1,151,413</b>
Payables for Exchange Transactions	1,182,522	1,151,413	1,151,413
	<b>1,182,522</b>	<b>1,151,413</b>	<b>1,151,413</b>

The carrying value of payables approximates their fair value.

### 11. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
International Student Fees in Advance	345,914	256,022	256,022
Other revenue in Advance	114,282	141,187	140,719
	<u>460,196</u>	<u>397,209</u>	<u>396,741</u>

### 12. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	735,551	735,551	678,069
Increase to the Provision During the Year	241,829	40,000	86,027
Use of the Provision During the Year	(50,900)	(393,635)	(28,545)
Provision at the End of the Year	<u>926,480</u>	<u>381,916</u>	<u>735,551</u>
Cyclical Maintenance - Current	87,661	134,983	392,381
Cyclical Maintenance - Non current	838,819	246,933	343,170
	<u>926,480</u>	<u>381,916</u>	<u>735,551</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools Matassa Painting Plan.

### 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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	97,138	85,197	103,133
Later than One Year and no Later than Five Years	54,089	42,253	84,648
Later than Five Years			
Future Finance Charges	(11,815)	(9,441)	(16,322)
	<u>139,412</u>	<u>118,009</u>	<u>171,459</u>
<b>Represented by</b>			
Finance lease liability - Current	88,558	78,886	91,391
Finance lease liability - Non current	50,854	39,123	80,068
	<u>139,412</u>	<u>118,009</u>	<u>171,459</u>

### 14. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	284,978	262,230	262,698
	<u>284,978</u>	<u>262,230</u>	<u>262,698</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 15. 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/Foyer Refurbishment	(43,568)	39,312	-	4,256	-
Block E Weather Tightness	(30,690)	-	-	-	(30,690)
Roofing Replacement A,B,C,CA,F,T1 - D: Roofing & Full Block	(7,896)	215,460	(220,405)	-	(12,841)
Refurbishment of Classrooms	(8,635)	-	(30,396)	-	(39,031)
Drainage	-	-	(9,472)	-	(9,472)
Ventilation Block C&F	-	156,600	(141,364)	-	15,236
<b>Totals</b>	<b>(90,789)</b>	<b>411,372</b>	<b>(401,637)</b>	<b>4,256</b>	<b>(76,798)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	15,236
Funds Receivable from the Ministry of Education	(92,034)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Hall/Foyer Refurbishment	(21,565)	-	(22,003)	-	(43,568)
Block E Weather Tightness	(15,217)	-	(15,473)	-	(30,690)
Roofing Replacement A,B,C,CA,F,T1 - D: Roofing & Full Block	(654)	-	(7,242)	-	(7,896)
Refurbishment of Classrooms	(780)	-	(7,855)	-	(8,635)
<b>Totals</b>	<b>(38,216)</b>	<b>-</b>	<b>(52,573)</b>	<b>-</b>	<b>(90,789)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(90,789)

## 16. Funds Held on Behalf of ORRS Cluster

Rutherford College is the lead school funded by the Ministry of Education to provide ORRS services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	42,167	42,617	55,446
Funds Received from Cluster Members	49,960	20,000	51,307
Funds Received from MOE	690,518	510,000	524,383
<b>Total funds received</b>	<b>740,478</b>	<b>530,000</b>	<b>575,690</b>
Funds Spent on Behalf of the Cluster	747,575	530,450	588,969
<b>Funds remaining</b>	<b>(7,097)</b>	<b>(450)</b>	<b>(13,279)</b>
<b>Funds Held at Year End</b>	<b>35,070</b>	<b>42,167</b>	<b>42,167</b>

## 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.

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i> Remuneration	3,185	3,660
<i>Leadership Team</i> Remuneration Full-time equivalent members	973,584 7	848,776 7
Total key management personnel remuneration	976,769	852,436

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
Benefits and Other Emoluments	0 - 6	0 - 6
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100-110	15.00	20.00
110-120	21.00	4.00
120-130	4.00	2.00
130-140	2.00	2.00
140-150	2.00	0.00
	44.00	28.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	\$25,000
Number of People	-	1

## 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 \$1,098,297 (2022:\$131,318) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block E - Weather Tightness	74,000	30,690	43,310
Roofing Replacement A,B,C,CA,F,T1	239,400	228,301	11,099
AMS Combined - D:Roofing & Refurbishment	678,756	39,031	639,725
Drainage	68,200	9,472	58,728
Ventilation Blk C & F	174,000	141,364	32,636
Hall/Foyer Refurbishment	405,574	-	405,574
New Administration Block	-	92,775	(92,775)
<b>Total</b>	<b>1,639,930</b>	<b>541,633</b>	<b>1,098,297</b>

## 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	452,327	1,198,314	934,225
Receivables	849,173	754,112	754,112
Investments - Term Deposits	3,641,847	2,204,102	3,204,103
Total financial assets measured at amortised cost	<u>4,943,347</u>	<u>4,156,528</u>	<u>4,892,440</u>

### Financial liabilities measured at amortised cost

Payables	1,182,522	1,151,413	1,151,413
Finance Leases	139,412	118,009	171,459
Total financial liabilities measured at amortised cost	<u>1,321,934</u>	<u>1,269,422</u>	<u>1,322,872</u>

## 23. 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 RUTHERFORD COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Rutherford College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 2 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.

Our audit was completed on 27 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.

*The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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### **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 arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises of Te Tiriti o Waitangi report, Statement of Compliance with Employment Policy, Analysis of Variance and Kiwisport Statement, 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.



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand



<b>School name: Rutherford College</b>	<b>School number: 0040</b>
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<b>Focus:</b> <b>We live and operate by Rutherford Values: Manaakitanga, Pono, Whakaute, Excellence</b>
<b>Strategic Aim:</b> Tohea – to strive for personal excellence
<b>Annual Aim:</b> Maintain overall NCEA achievement at Levels 1, 2 and 3 and UE with a specific focus on lifting Maori and Pasifika achievement.
<b>Target:</b> <b>1. Level 1 pass rate 70%; including Māori and Pasifika at 60%</b> <b>2. Level 2 at 75%, including Māori and Pasifika at 65%</b> <b>3. Level 3 at 70%, including Māori and Pasifika at 55%</b> <b>4. UE pass rate to 55%, including Māori and Pasifika at 40%</b>

**Baseline data:**

**Rutherford College NCEA Pass Rates**

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	64.4	82.1	54	37.5
2020	79.5	77.7	71.5	53.1
2021	70.3	74	70.7	52.9
2022	63.3	72.4	63.2	49.5

**Rutherford College NCEA Pass Rates Split by Ethnicity**

	Y11 NCEA L1	Y12 NCEA L2	Y13 NCEA L3	Y13 UE
<b>Asian</b>				
2019	81.3	84	65.9	50
2020	87.5	95.7	79.2	60.4
2021	77.2	90.7	87.5	72.9
2022	79.6	73.2	78.2	67.3
2023	81.7	68.5	72.5	49
<b>European</b>				
2019	71.2	88.2	61.8	48.3
2020	81.7	79.8	76.5	64.3
2021	79.7	75.9	72.8	53.3
2022	74.3	79.4	68.5	57.6
2023	74.8	77.8	69.2	49
<b>Māori</b>				
2019	48.1	72.3	27.3	12.1
2020	67.1	57.8	70	40

2021	59.8	59	56.3	31.3
2022	46.2	56.7	51.2	31.7
2023	52.9	69.1	51.1	22.2
<b>MELA</b>				
	<b>Y11 NCEA L1</b>	<b>Y12 NCEA L2</b>	<b>Y13 NCEA L3</b>	<b>Y13 UE</b>
2019	50	71.4	66.7	
2020	100	50	57.1	57.1
2021	80	80	66.7	66.7
2022	50	85.7	40	20
2023	78.6	58.3	80	30
<b>Other</b>				
	<b>Y11 NCEA L1</b>	<b>Y12 NCEA L2</b>	<b>Y13 NCEA L3</b>	<b>Y13 UE</b>
2019				
2020				
2021				
2022				
2023	66.7			
<b>Pasifika</b>				
	<b>Y11 NCEA L1</b>	<b>Y12 NCEA L2</b>	<b>Y13 NCEA L3</b>	<b>Y13 UE</b>
2019	52.5	80	36.7	13.3
2020	71.4	69.2	59.6	34
2021	51.7	60.7	53.7	41.5
2022	47.7	65.3	50	27.5
2023	33.3	65.5	40.5	21.4

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
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Academic Tracking process implemented involving classroom teacher, HOF/TIC, Dean, SLT

Implemented a Tutor programme of one hour each week. The purpose of the extended tutor time was to provide a school wide programme that gave students dedicated time to support their learning, wellbeing and other aspects of their personal development.

Continued to mentor 'at risk' Year 12 and 13 Maori and Pasifika students.

Support the introduction of Te Ao Haka and Mahi a Toi academy to support Māori Achievement.

Academic Year	Year 11		Year 12		Year 13	
	NCEA L1	NCEA L2	NCEA L2	NCEA L3	NCEA L3	UE
2023	67.4	72.2	66.3	42		

  

Asian	Y11 NCEA L1	Y12 NCEA		Y13 NCEA L3	Y13 UE
		L1	L2		
2023	81.7	68.5	72.5	49	

  

European	2023	74.8	77.8	69.2	49

  

Māori	2023	52.9	69.1	51.1	22.2

  

MELA	2023	78.6	58.3	80	30

  

Other	2023	66.7			

  

Pasifika	2023	33.3	65.5	40.5	21.4

Weather events in Term 1 2023 disrupted attendance and prevented a smooth start to Term 1.

Attendance rates have not recovered to pre 2020 levels particularly so for Maori and Pasifika learners.

Teacher strikes resulted in rostering home and more disruption to regular attendance.

Using tracking processes without enough emphasis on effective intervention to address issues.

Variability of tracking processes. Inconsistencies in interventions to address underachievement early enough.

We have implemented a Literacy action plan for 2024 focussed on addressing gaps in literacy learning as early as possible. Not only is achieving level 1 literacy a prerequisite for success in NCEA, it is a gateway to understanding across all subjects throughout high school.

We are also implementing a set of tracking and intervention strategies aimed at targeting the specific cause of underachievement. We will apply academic tracking from Year 9-13 to address problems early and put in place effective interventions.

**Planning for next year:**

Our 2024 Annual plan outlines a focus on Literacy and numeracy from year 9 upwards. We have timetabled literacy courses at Year 9 and a literacy period one hour per week for Year 10s. Our pastoral tutor time programme, Kotuku ka Tohea now includes more of an emphasis on literacy, numeracy and preparation for the NCEA co-requisites. Improving teachers skills in developing literacy is now part of our school wide professional learning plan.

Our tracking and intervention processes have standardised to ensure we are all pulling in the same direction and using a consistent approach.

## **Kiwisport Statement**

*Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$35,821.38 (excluding GST). The funding was spent towards the salary for the Sports Co-ordinator. The number of students participating in organised sport increased from 55% to 58% of the school roll.*



# Rutherford College

31/12/2023

## Giving Effect to Te Tiriti o Waitangi

The Rutherford College School Board gives effect to Te Tiriti o Waitangi in the following ways:

- By ensuring that plans, policies and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori
- Provision of instruction in te reo Māori and tikanga Māori is available to any students
- Aspiring to achieve equitable outcomes for Māori students
- Providing resources to improve educational outcomes for Māori students
- Improving communication and strengthening partnership with our Māori community
- Provide opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori

Rutherford College School Board



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

As at 31 December 2023 the Rutherford College School Board has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- Confirming that all employees are treated fairly, according to the skill, abilities and qualifications they bring without bias.
- Confirming that it meets all its Equal Employment Opportunity requirements.