

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

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RUTHERFORD COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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Rutherford College

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Veronica Henderson	Presiding Member	Elected	Sept 2028
Gary Moore	Principal ex Officio	Appointed	Current
Alofa Crawley	Parent Representative	Elected	Sept 2028
Ali Johar	Parent Representative	Elected	Sept 2028
Shane Bosnich-Wood	Parent Representative	Elected	Sept 2028
Edward Coup	Parent Representative	Elected	Sept 2028
Phillip Place	Staff Representative	Elected	Sept 2028
Sama Abo Megsahib	Student Representative	Elected	Sept 2028
Nathan Lee	Presiding Member	Elected	Sep 2025
Richard White	Parent Representative	Elected	Sep 2025
Erihapeti Ngata-Aerengamate	Parent Representative	Elected	Sep 2025
Hamish William	Parent Representative	Elected	Sep 2025
Bindi Bhonsle	Student Representative	Elected	Sep 2025

Rutherford College

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

EDMUND COUP
Full Name of Presiding Member

GARY MOORE
Full Name of Principal


Signature of Presiding Member


Signature of Principal

21/5/26
Date

21/5/26
Date

Rutherford College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	18,768,004	17,600,835	17,423,388
Locally Raised Funds	3	1,885,138	1,499,967	1,881,956
Interest		76,467	120,000	192,912
Total Revenue		20,729,609	19,220,802	19,498,256
Expense				
Locally Raised Funds	3	1,248,121	991,225	1,277,386
Learning Resources	4	14,294,078	13,726,387	13,982,816
Administration	5	992,980	1,024,030	950,902
Interest		21,378	16,000	14,042
Property	6	3,557,977	3,653,768	3,620,813
Loss on Disposal of Property, Plant and Equipment		-	-	11,377
Total Expense		20,114,534	19,411,410	19,857,336
Net Surplus / (Deficit) for the year		615,075	(190,608)	(359,080)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		615,075	(190,608)	(359,080)

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		3,839,261	3,839,261	4,198,341
Total comprehensive revenue and expense for the year		615,075	(190,608)	(359,080)
Contribution - Furniture and Equipment Grant		181,308	-	-
Contributions for Ta Mana Tūhono		87,169	-	-
Equity at 31 December		4,722,813	3,648,653	3,839,261
Accumulated comprehensive revenue and expense		4,722,813	3,648,653	3,839,261
Equity at 31 December		4,722,813	3,648,653	3,839,261

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,949,801	1,662,719	2,201,283
Accounts Receivable	8	1,021,607	947,821	979,261
GST Receivable		-	64,480	64,480
Prepayments		39,646	10,811	10,813
Investments		605,514	-	1,146,534
Funds Receivable for Capital Works Projects	16	34,642	84,300	96,313
		<u>3,651,210</u>	<u>2,770,131</u>	<u>4,498,684</u>
Current Liabilities				
GST Payable		19,000	-	-
Accounts Payable	11	1,338,160	1,272,682	1,400,170
Revenue Received in Advance	12	547,558	431,896	431,896
Provision for Cyclical Maintenance	13	-	415,782	92,371
Finance Lease Liability	14	93,475	64,751	74,570
Funds held in Trust	15	363,442	259,737	336,129
Funds held for Capital Works Projects	16	479,057	-	12,013
		<u>2,840,692</u>	<u>2,444,848</u>	<u>2,347,149</u>
Working Capital Surplus/(Deficit)		810,518	325,283	2,151,535
Non-current Assets				
Property, Plant and Equipment	10	5,015,553	3,935,572	2,657,308
		<u>5,015,553</u>	<u>3,935,572</u>	<u>2,657,308</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	952,338	506,542	848,600
Finance Lease Liability	14	150,920	105,660	120,981
		<u>1,103,258</u>	<u>612,202</u>	<u>969,581</u>
Net Assets		<u>4,722,813</u>	<u>3,648,653</u>	<u>3,839,261</u>
Equity		<u>4,722,813</u>	<u>3,648,653</u>	<u>3,839,261</u>

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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		5,876,474	5,382,410	5,318,412
Locally Raised Funds		1,302,319	995,317	1,195,806
International Students		691,970	476,267	635,805
Goods and Services Tax (net)		83,480	(2,478)	(2,478)
Payments to Employees		(3,253,870)	(3,650,454)	(3,755,061)
Payments to Suppliers		(3,678,337)	(3,312,364)	(3,489,250)
Interest Paid		(21,378)	(16,000)	(14,042)
Interest Received		91,159	145,161	218,072
Net cash from/(to) Operating Activities		1,091,817	17,859	107,264
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(2,516,995)	(1,583,832)	(761,888)
Proceeds from Sale of Investments		541,020	-	2,495,313
Net cash from/(to) Investing Activities		(1,975,975)	(1,583,832)	1,733,425
Cash flows from Financing Activities				
Furniture and Equipment Grant		181,308	-	-
Finance Lease Payments		(104,661)	(116,663)	(100,312)
Funds Administered on Behalf of Other Parties		556,029	628,859	8,578
Net cash from/(to) Financing Activities		632,676	512,196	(91,734)
Net increase/(decrease) in cash and cash equivalents		(251,482)	(1,053,777)	1,748,956
Cash and cash equivalents at the beginning of the year	7	2,201,283	2,716,496	452,327
Cash and cash equivalents at the end of the year	7	1,949,801	1,662,719	2,201,283

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 2025

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 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The 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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. 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) 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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) 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.

i) 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
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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 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.

k) 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.

l) 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.

m) Revenue Received in Advance

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

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

n) 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.

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) 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.

q) 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.

r) 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 and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

s) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) 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.

v) Change in Accounting Treatment

Due to a change in the control conclusion arising from an updated interpretation of PBE IPSAS 35, there is a change in the accounting treatment for Rutherford Foundation. The financial effect on comparative amounts are as at 1 January 2024 reduced net assets by \$80 and as at 31 December 2024 reduced net assets by \$10,080, along with a reduction in net surplus for the year ended 31 December 2024 by \$10,000.



2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	5,757,530	5,399,659	5,251,715
Teachers' Salaries Grants	10,305,860	9,331,208	9,331,208
Use of Land and Buildings Grants	2,597,526	2,773,768	2,773,768
Other Government Grants	107,088	96,200	66,697
	<u>18,768,004</u>	<u>17,600,835</u>	<u>17,423,388</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	49,724	13,000	38,985
Fees for Extra Curricular Activities	419,749	439,602	288,515
Trading	97,000	105,500	96,680
Fundraising and Community Grants	262,597	310,900	277,638
Other Revenue	455,837	180,350	540,419
International Student Fees	600,231	450,615	639,719
	<u>1,885,138</u>	<u>1,499,967</u>	<u>1,881,956</u>
Expense			
Extra Curricular Activities Costs	839,118	558,778	921,718
Trading	23,836	38,100	26,244
Fundraising and Community Grant Costs	-	-	1,763
International Student - Employee Benefits - Salaries	253,805	248,000	211,043
International Student - Other Expenses	131,362	146,347	116,618
	<u>1,248,121</u>	<u>991,225</u>	<u>1,277,386</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>637,017</u>	<u>508,742</u>	<u>604,570</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	1,351,150	1,344,248	1,243,726
Information and Communication Technology	144,576	190,120	153,623
Employee Benefits - Salaries	12,343,964	11,781,719	12,155,756
Staff Development	49,489	51,600	36,514
Depreciation	401,424	355,000	390,178
Other Learning Resources	3,475	3,700	3,019
	<u>14,294,078</u>	<u>13,726,387</u>	<u>13,982,816</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	20,826	20,000	9,128
Board Expenses	47,746	42,500	31,295
Operating Leases	-	-	1,089
Legal Fees	412	50,000	14,197
Other Administration Expenses	131,629	137,500	134,535
Employee Benefits - Salaries	661,282	649,500	632,440
Insurance	90,727	83,000	86,242
Service Providers, Contractors and Consultancy	40,358	41,530	41,976
	<u>992,980</u>	<u>1,024,030</u>	<u>950,902</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	42,880	38,000	45,165
Heat, Light and Water	172,754	174,000	170,800
Rates	268	500	89
Repairs and Maintenance	265,793	191,000	271,671
Use of Land and Buildings	2,597,526	2,773,768	2,773,768
Employee Benefits - Salaries	204,769	225,000	127,863
Other Property Expenses	273,987	251,500	231,457
	<u>3,557,977</u>	<u>3,653,768</u>	<u>3,620,813</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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	1,949,801	179,582	518,146
Short-term Bank Deposits	-	1,483,137	1,683,137
Cash and cash equivalents for Statement of Cash Flows	<u>1,949,801</u>	<u>1,662,719</u>	<u>2,201,283</u>

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

Of the \$1,949,801 Cash and Cash Equivalents \$1,390,057 is subject to restrictions for the following reasons:

- \$433,739 of international student fees relating to the 2026 School year have been collected by the School. This is included in Revenue in Advance in note 12.
- \$12,146 of Grants in Advance - Ministry of Education and \$101,673 for Other Revenue in Advance are also included in note 12.
- \$363,442 of Funds held in Trust on behalf of third parties as per Note 15.
- \$479,057 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the School's 5 Year Agreement Funding and is required to be spent on the School's buildings. See note 16.



8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	13,887	83	19,522
Interest Receivable	5,081	19,773	19,773
Teacher Salaries Grant Receivable	1,002,639	927,965	939,966
	<u>1,021,607</u>	<u>947,821</u>	<u>979,261</u>
Receivables from Exchange Transactions	18,968	19,856	39,295
Receivables from Non-Exchange Transactions	1,002,639	927,965	939,966
	<u>1,021,607</u>	<u>947,821</u>	<u>979,261</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	605,514	-	1,146,534
	<u>605,514</u>	<u>-</u>	<u>1,146,534</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2025						
Building Improvements	766,064	-	-	-	(37,530)	728,535
Furniture and Equipment	811,814	79,637	(13,833)	-	(137,397)	740,221
Information and Communication Technology	269,759	186,025	(603)	-	(119,564)	335,617
Leased Assets	180,737	153,491	-	-	(98,913)	235,315
Library Resources	28,332	35,828	-	-	(8,020)	56,140
Work in Progress	600,602	2,319,123	-	-	-	2,919,725
	<u>2,657,308</u>	<u>2,774,104</u>	<u>(14,436)</u>	<u>-</u>	<u>(401,424)</u>	<u>5,015,553</u>

The net carrying value of furniture and equipment held under a finance lease is \$232,011 (2024: \$165,666)

The net carrying value of motor vehicles held under a finance lease is \$3,304 (2024: \$15,092)

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.

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,501,196	(772,661)	728,535	1,501,196	(735,132)	766,064
Furniture and Equipment	2,599,299	(1,859,078)	740,221	2,536,810	(1,724,996)	811,814
Information and Communication Technology	1,340,761	(1,005,144)	335,617	1,155,352	(885,593)	269,759
Motor Vehicles	141,902	(141,902)	-	141,902	(141,902)	-
Leased Assets	483,787	(248,472)	235,315	330,317	(149,580)	180,737
Library Resources	131,376	(75,236)	56,140	95,548	(67,216)	28,332
Work in Progress	2,919,725	-	2,919,725	600,602	-	600,602
	<u>9,118,046</u>	<u>(4,102,493)</u>	<u>5,015,553</u>	<u>6,361,727</u>	<u>(3,704,419)</u>	<u>2,657,308</u>



11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	109,311	78,902	78,902
Accruals	19,312	78,501	78,501
Employee Entitlements - Salaries	1,085,454	941,179	1,068,667
Employee Entitlements - Leave Accrual	124,083	174,100	174,100
	<u>1,338,160</u>	<u>1,272,682</u>	<u>1,400,170</u>
Payables for Exchange Transactions	1,338,160	1,272,682	1,400,170
	<u>1,338,160</u>	<u>1,272,682</u>	<u>1,400,170</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	12,146	-	-
International Student Fees in Advance	433,739	342,000	342,000
Other revenue in Advance	101,673	89,896	89,896
	<u>547,558</u>	<u>431,896</u>	<u>431,896</u>

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	940,971	940,971	926,480
Increase/(decrease) to the Provision During the Year	42,880	38,000	45,165
Use of the Provision During the Year	(31,513)	(56,647)	(30,674)
Provision at the End of the Year	<u>952,338</u>	<u>922,324</u>	<u>940,971</u>
Cyclical Maintenance - Current	-	415,782	92,371
Cyclical Maintenance - Non current	952,338	506,542	848,600
	<u>952,338</u>	<u>922,324</u>	<u>940,971</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.



14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	110,076	64,751	84,442
Later than One Year	164,657	105,660	134,720
Future Finance Charges	(30,339)	-	(25,930)
	<u>244,395</u>	<u>170,411</u>	<u>193,232</u>
Represented by			
Finance lease liability - Current	93,475	64,751	74,570
Finance lease liability - Non current	150,920	105,660	120,981
	<u>244,395</u>	<u>170,411</u>	<u>195,551</u>

15. Funds held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	363,442	259,737	336,129
	<u>363,442</u>	<u>259,737</u>	<u>336,129</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.

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, and includes retentions on the projects, if applicable.

	2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Block E Weather Tightness	234937	(30,690)	30,690	-	-	-
D: Roofing & Full Block Refurbishn	229993	12,013	-	(46,655)	-	(34,642)
Drainage - 5YA	229994	(7,765)	19,927	(12,162)	-	-
Blk B Urgent Remediation		(56,425)	144,000	(56,238)	-	31,337
Student Services Centre	242439	(1,433)	540,000	(90,847)	-	447,720
Site: Main Water Line Repair	252949	-	98,425	(98,425)	-	-
Site: Pathway (Joint)	252605	-	13,806	(45,781)	31,975	-
Totals		<u>(84,300)</u>	<u>846,848</u>	<u>(350,108)</u>	<u>31,975</u>	<u>444,415</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	479,057
Funds Receivable from the Ministry of Education	(34,642)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. The Board recognised a Property expense of \$31,975 for the Reinstatement of the Pathway.



	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Block E Weather Tightness	234937	(30,690)	-	-	-	(30,690)
Roofing Replacement A,B,C,CA,F,	229992	(12,841)	23,940	(13,787)	2,688	-
D: Roofing & Full Block Refurbishn	229993	(39,031)	1,232,536	(1,181,492)	-	12,013
Drainage - 5YA	229994	(9,472)	61,380	(59,673)	-	(7,765)
Ventilation Block C & F - 5YA	242440	15,236	-	(15,236)	-	-
Blk B Urgent Remediation		-	-	(56,425)	-	(56,425)
Student Services Centre	242439	-	-	(1,433)	-	(1,433)
Totals		(76,798)	1,317,856	(1,328,046)	2,688	(84,300)

Represented by:

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

12,013
(96,313)

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.

	2025 Actual	2024 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,460	2,855
<i>Leadership Team</i>		
Remuneration	919,056	1,044,807
Full-time equivalent members	7	7
Total key management personnel remuneration	922,516	1,047,662

There are 7 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	260-270	230-240
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:

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	23.00	21.00
110 - 120	21.00	21.00
120 - 130	11.00	5.00
130 - 140	5.00	4.00
140 -150	1.00	1.00
	<u>61.00</u>	<u>52.00</u>

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:

	2025 Actual \$0	2024 Actual \$0
Total		
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for School boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$2,909,304 (2024:\$1,762,779) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
D: Roofing & Full Block Refurbishment of Classrooms	1,024,247
Blk B Urgent Remediation	1,327,337
Student Services Centre	557,720
Total	<u>2,909,304</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into any contracts.

The total lease payments incurred during the period were \$nil (2024: \$nil).

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	1,949,801	1,662,719	2,201,283
Receivables	1,021,607	947,821	979,261
Investments - Term Deposits	605,514	-	1,146,534
Total financial assets measured at amortised cost	<u>3,576,922</u>	<u>2,610,540</u>	<u>4,327,078</u>

Financial liabilities measured at amortised cost

Payables	1,338,160	1,272,682	1,400,170
Finance Leases	244,395	170,411	195,551
Total financial liabilities measured at amortised cost	<u>1,582,555</u>	<u>1,443,093</u>	<u>1,595,721</u>

23. Events After Balance Date

The remedial and structural investigation of B Block is expected to be completed by June 2026.

The new administration block is expected to be completed by June 2026. As at 31 December 2025 \$2,919,725 has been spent. Refer to Note 10 Work in Progress.

24. Comparatives

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

25. Correction of prior period errors - Ongoing Resourcing Scheme (ORS) Funding

In preparation of the financial statements for the School it was identified that the treatment by the School of ORS funding was incorrect. The School had previously determined it was acting as agent on behalf of a cluster of schools, however updated guidance from the Ministry of Education determined that the School is acting as the principal party for ORS funding. As the principal party the School accounts for the revenue and expenditure related to the funding in the statement of comprehensive revenue and expense. The School has restated its financial statements for the year ended 31 December 2024 with the following impact on previously reported balances:

Statement of Comprehensive Revenue and Expense for the year ended 31 December 2024

	As previously reported	Adjustment	Restated amount
Revenue			
Government Grants	16,600,422	822,966	17,423,388
Locally Raised Funds	1,815,136	66,820	1,881,956
Interest	192,912	-	192,912
Total Revenue	18,608,470	889,786	19,498,256
Expense			
Locally Raised Funds	1,277,386	-	1,277,386
Learning Resources	13,080,266	902,550	13,982,816
Administration	950,902	-	950,902
Interest	14,042	-	14,042
Property	3,620,813	-	3,620,813
Loss on Disposal	11,377	-	11,377
Total Expense	18,954,786	902,550	19,857,336
Net Surplus / (Deficit) for the year	(346,316)	(12,764)	(359,080)
Other Comprehensive Revenue and Expense	-	-	-
Total Comprehensive Revenue and Expense for the Year	(346,316)	(12,764)	(359,080)

Statement of Changes in Net Assets/Equity for the year ended 31 December 2024

Equity at 1 January	4,198,341		4,198,341
Total comprehensive revenue and expense for the year	(346,316)	(12,764)	(359,080)
Equity at 31 December	3,852,025	(12,764)	3,839,261

Statement of Financial Position for the year ended 31 December 2024

Current Assets			
Cash and Cash Equivalents	2,201,283	-	2,201,283
Accounts Receivable	979,261	-	979,261
GST Receivable	64,480	-	64,480
Prepayments	10,813	-	10,813
Investments	1,146,534	-	1,146,534
Funds Receivable for Capital Works Projects	96,313	-	96,313
Funds held on behalf of School Cluster	12,764	(12,764)	-
	<u>4,511,448</u>	<u>(12,764)</u>	<u>4,498,684</u>
Current Liabilities			
Accounts Payable	1,400,170	-	1,400,170
Revenue Received in Advance	431,896	-	431,896
Provision for Cyclical Maintenance	92,371	-	92,371
Finance Lease Liability	74,570	-	74,570
Funds held in Trust	336,129	-	336,129
Funds held for Capital Works Projects	12,013	-	12,013
	<u>2,347,149</u>	<u>-</u>	<u>2,347,149</u>
Working Capital Surplus/(Deficit)	2,164,299	(12,764)	2,151,535
Non-current Assets			
Capital Work in Progress	600,602	-	600,602
Property, Plant and Equipment	2,056,706	-	2,056,706
	<u>2,657,308</u>	<u>-</u>	<u>2,657,308</u>
Non-current Liabilities			
Provision for Cyclical Maintenance	848,600	-	848,600
Finance Lease Liability	120,981	-	120,981
	<u>969,581</u>	<u>-</u>	<u>969,581</u>
Net Assets	<u>3,852,025</u>	<u>(12,764)</u>	<u>3,839,261</u>
Equity	<u>3,852,025</u>	<u>(12,764)</u>	<u>3,839,261</u>

Statement of Cash flows for the year ended 31 December 2024

Cash flows from Operating Activities			
Government Grants	4,495,446	822,966	5,318,412
Locally Raised Funds	1,128,986	66,820	1,195,806
International Students	635,805	-	635,805
Goods and Services Tax (net)	(2,478)	-	(2,478)
Payments to Employees	(2,855,297)	(899,764)	(3,755,061)
Payments to Suppliers	(3,486,464)	(2,786)	(3,489,250)
Interest Paid	(14,042)	-	(14,042)
Interest Received	218,072	-	218,072
Net cash from/(to) Operating Activities	120,028	(12,764)	107,264
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(761,888)	-	(761,888)
Proceeds from Sale of Investments	2,495,313	-	2,495,313
Net cash from/(to) Investing Activities	1,733,425	-	1,733,425
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	-
Finance Lease Payments	(100,312)	-	(100,312)
Funds Administered on Behalf of Other Parties	(4,186)	12,764	8,578
Net cash from/(to) Financing Activities	(104,498)	12,764	(91,734)
Net increase/(decrease) in cash and cash equivalents	1,748,955	-	1,748,955
Cash and cash equivalents at the beginning of the year	452,327	-	452,327
Cash and cash equivalents at the end of the year	2,201,283	-	2,201,283

INDEPENDENT AUDITOR'S REPORT

To the readers of Rutherford College's financial statements for the year ended 31 December 2025

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 pages 3 to 22, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- a) present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the School's financial performance and cash flows for the year then ended; and
- b) 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 22 May 2026. This is the date at which our opinion is expressed.

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 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

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.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Strategic Plan, Achievement in NCEA and UE, Giving Effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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)* 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



**Rutherford
College**

Strategic Plan 2025-2026

Vision: To Strive for Personal excellence

Purpose: To educate students to ensure our graduates can confidently transition with essential skills and qualifications

Goals	Interventions	Actions	Success Indicators	Metrics
We commit to Te Tiriti We live and operate by Rutherford Values of <ul style="list-style-type: none"> • Responsibility/Manaakitanga • Integrity/Pono • Respect/Whakaute • Excellence/Kairangi 	Develop a holistic programme that meets the individual needs and wellbeing of Rutherford learners	Consultation and communication with stakeholders Close monitoring of attendance, student progress and wellbeing	Staff and students know, understand and live by our values and feel a sense of belonging.	Stand-down/Suspensions are reduced Attendance rates improve to align with MoE targets.
We create a relevant knowledge rich curriculum that is culturally responsive	Teachers plan and document a consistent curriculum across courses.	We clearly outline assessments and track performance of our learners Review reporting to provide learners with written feedback	Students know and understand what they are learning and the expectations	Assessments deadlines are met Grades improve NCEA and UE pass rates improve
We have effective teachers	We develop and implement an effective teacher profile	Using evidence based research we create and implement effective practice profiles	Teachers have a succinct guideline for effective classroom practice that works for our learners	Classroom practice is consistent across the school and teachers know the expectations
We have equitable outcomes for our learners	A dedicated team research causes of underachievement and make recommendations for change.	Underachievement is identified and addressed early in the year Interventions are accessible for all and individualized for Māori and Pasifika learners in particular.	All students have the tools to succeed and the support of staff to access information and knowledge for success.	Assessment deadlines are met. NCEA and UE pass rates reflect greater equity.
We provide an effective and safe environment for our community	The 5YA and 10YPP are developed	The school uses the appropriate funding to improve and develop the campus.	The new administration building is completed The Student Services Centre is started A project matrix with a plan for the new Marae will be developed this year.	Building and property developments meet the needs of our community and are delivered on budget and on time.

Annual Implementation Plan 2025

The Rutherford College Annual Plan consists of learner outcome targets and four improvement projects aimed at fostering excellent and equitable outcomes for all learners.

The projects are: [Equitable Outcomes for Māori Learners](#), [Equitable Outcomes for Pasifika Learners](#), [Tracking Junior Progress](#), [Junior Curriculum](#) and [Effective Teacher Profile](#) and [Property and Environment](#)

By equitable outcomes we mean focusing resources and energy on groups of students who have been underserved by our education system to help them achieve at the same levels as other students. Giving effect to Te Tiriti o Waitangi means ensuring our Māori rangatahi are provided with the support and culturally responsive education they need to achieve equitable outcomes and realise their full potential.

Each project has strategies grouped into three areas: research into the problem and understanding the theory behind the solutions, alignment with a coherent year long PLD programme, ensuring consistent practice across the school and within departments.

Targets

The final results will be in the March report once we have the finalised report from NZQA

Literacy and Numeracy Targets	2024 (%)	Target %	2025
Year 10 Literacy CAA pass rate	77	85	76
Year 10 Numeracy CAA pass rate	61	75	69
Level 1 Literacy pass rate	80	90	87
Level 1 Numeracy pass rate	76	85	82

Level 3	2024 %	Target %	2025
All year 13 students gaining Level 3	68	75	80
Year 13 Māori students gaining Level 3	71	75	72
Year 13 Pasifika students gaining Level 3	56	75	71
Year 13 MELA students gaining Level 3	89	75	71

NCEA Level 1		Target %	
All year 11 students gaining Level 1	63	75	79
Year 11 Māori students gaining Level 1	46	75	71
Year 11 Pasifika students gaining Level 1	43	75	63
Year 11 MELA students gaining Level 1	73	75	62

University Entrance	2024 %	Target %	
All year 13 students gaining UE	39	60	53
All year 13 Māori students gaining UE	23	60	33
All year 13 Pasifika students gaining UE	21	60	71
All year 13 MELA students gaining UE	67	60	71

NCEA Level 2	2024	Target (%)	2025
All year 12 students gaining Level 2	77	80	80
Year 12 Māori students gaining Level 2	73	80	67
Year 12 Pasifika students gaining Level 2	69	80	63
Year 12 MELA students gaining Level 2	59	80	71

Scholarship (numbers)	2024	Target	2025
# students gaining scholarship	11	20	17

Attendance	2024	Target(%)	2025
Students average daily attendance	78.8	80%	78.2%

Project: Equitable Outcomes for Māori Learners

Project Overview

While we have had recent improvements in Māori Achievement showing pass rates at or above the overall school rates for Levels 1-2, disparity of achievement still exists at Level 3 and UE. The purpose of this project is to carry out a causal analysis of this disparity and build the cultural capability of the staff. A particular focus will be on building the numbers of Māori Students taking a UE pathway.

Solution strategies	Led	Timeline	Implementation Indicators	Standard	Outcome Indicators	Analysis of Variance
<p>Research Strategies</p> <p>Google PAROT-based data collection and tracking system of current Y12 / 13 Māori NCEA achievement, attendance and engagement</p> <p>Kamar-based Y13 Māori students UE domains profile</p> <p>Trial Kamar-based credits estimate profile of Y13 Māori UE target group</p>	<p>SO, CR</p> <p>SO, GA, GI</p> <p>Project team</p>	<p>Term 1</p> <p>Term 1</p> <p>Term 2</p>	<p>SO distributes Google sheet to Raising Māori Achievement Team</p> <p>The Team completes first tracking and mentoring conversation with each selected student.</p> <p>GA provides the Team with data on Y13 Māori students on UE pathway</p> <p>Target group is identified and interviewed.</p> <p>Teachers of each targeted Y13 Māori student completes a UE domains credits estimate profile.</p>	<p>All Y12 / 13 Māori students will have a mentor, a current NCEA results profile and an agreed intervention plan.</p> <p>Raising Māori Achievement Team will have accurate data on all Y13 Māori students on a UE pathway and a target group of students with less than 4 domains are identified</p> <p>All students in the target group will have an individual tracking and mentoring plan based on</p>	<p>Students receive targeted intervention appropriate to their needs informed by the findings of this process.</p> <p>Students and families of all Y12 / 13 Māori students receive regular, accurate NCEA achievement tracking reports</p> <p>All Māori students on a UE pathway with less than 4 domains for entry qualification will</p>	<p>March first hui held and collation of data commenced.</p> <p>Design of Templates commenced.</p>

				teacher estimates of possible credits achieved in UE domains.	have a mentor and academic tracking plan. We will know if tracking credit estimates is an effective UE achievement intervention.	
<p>PLD Based Strategies</p> <p>Deliver PLD to analyse voice and data on Māori student experiences</p>	Project team	Term 1-2	Curriculum leaders will report on one agreed practice teachers in respective curriculum areas will have used to improve learning experiences for Māori students	All staff will have PLD on Culturally responsive teaching that ensures Māori students feel valued, supported, and connected in their learning journey	Māori student voice will reflect improved learning experiences and interactions	March: Completed first planned staff PL on CRP, 2 x 10 and Circles Strategies.
<p>Building Consistent Practice</p> <p>Using Y12 / 13 Māori NCEA tracking data</p> <p>Y13 Māori student UE pathway domains profile</p>	<i>Project team</i>	All year Term 1	SO will provide current data to each Project Team member Project Team members will meet, design and track each Y12/13 Māori student they have been assigned	All Y12 / 13 Māori students will have a current NCEA tracking profile and an associated intervention plan All teachers will know how and when to	All Y12 / 13 Māori students and their whanau will know how they are progressing and what interventions are in place	

<p>Y13 Māori UE Credits Estimate Profiles target group trial</p>		<p>Term 2</p>	<p>Whanau of all Y12/13 Māori students have been contacted and participated in the Project Team interventions</p>	<p>engage with the project team interventions SO will regularly report individual and group progress to school leaders</p>	<p>NCEA Level 2 and 3 Māori achievement will improve: 2025 target 75%.</p>	
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Project: Equitable Outcomes for Pasifika Learners

Project Overview

In 2024 there was a marked improvement in Pasifika achievement with significant gains at Levels 1-3 despite national trends in the opposite direction. We still have considerable work to do with UE where achievement disparity remains. Pasifika achievement is lower overall compared with the school pass rates, except for Level 3. The purpose of this project is to investigate the causes for this achievement disparity and plan a systematic way to address them. Literacy progress is an important indicator of the likelihood of success at school, so this project will have a particular focus on tracking literacy skills across the junior years.

Solution strategies	Led by	Timeline	Implementation Indicators	Standard	Outcome Indicators	Analysis of Variance To be completed end of 2025
<p>Research Strategies</p> <p>Google PAROT-based data collection and tracking system of current Y12 / 13 Pasifika NCEA achievement, attendance and engagement</p> <p>Kamar-based Y13 Pasifika students UE domains profile</p>	<p>SO, GI</p> <p>SO, TM</p> <p>Project Team</p>	<p>Term 1</p> <p>Term 1</p> <p>Term 2</p>	<p>SO distributes Google sheet to Raising Pasifika Achievement Team.</p> <p>The Team completes first tracking and mentoring conversation with each selected student</p>	<p>All Y12 / 13 Pasifika students will have a mentor, a current NCEA results profile and an agreed intervention plan.</p> <p>Raising Pasifika Achievement Team will have accurate data on all Y13 Pasifika students on a UE pathway and a target</p>	<p>Students and families of all Y12 / 13 Pasifika students receive regular, accurate NCEA achievement tracking reports</p> <p>All Pasifika students on a UE pathway with less than 4 domains for entry qualification will</p>	<p>March - identified Y12/13 students needing CAA. Completed Implementation of Y9 Pacific Studies</p>

<p>Trial Kamar-based credits estimate profile of Y13 Pasifika UE target group</p>			<p>TM provides the Team with data on Y13 Pasifika students on UE pathway</p> <p>Target group is identified and interviewed</p> <p>Teachers of each targeted Y13 Pasifika student completes a UE domains credits estimate profile</p>	<p>group of students with less than 4 domains are identified</p> <p>All students in the target group will have an individual tracking and mentoring plan based on teacher estimates of possible credits achieved in UE domains</p>	<p>have a mentor and academic tracking plan</p> <p>We will know if tracking credit estimates is an effective UE achievement intervention</p>	
<p>PLD Based Strategies</p> <p>Deliver PLD to analyse voice and data on Pasifika student experiences</p>	<p>Project Team</p>	<p>Term 1-2</p>	<p>Curriculum leaders will report on one agreed practice teachers in respective curriculum areas will have used to improve learning experiences for Pasifika students</p>	<p>All staff will have PLD on Culturally responsive teaching that ensures Pasifika students feel valued, supported, and connected in their learning journey</p>	<p>Pasifika student voice will reflect improved learning experiences and interactions.</p>	<p>March CRP PL Completed</p>
<p>Building Consistent Practice</p> <p>Using Y12 / 13 Pasifika NCEA tracking data</p>	<p>Project team</p>	<p>All year</p>	<p>SO will provide current data to each Project Team member</p>	<p>All Y12 / 13 Māori students will have a current NCEA tracking profile and an</p>	<p>All Y12 / 13 Pasifika students and their whanau will know how they are</p>	

<p>Y13 Pasifika student UE pathway domains profile</p> <p>Y13 Pasifika UE Credits Estimate Profiles target group trial</p>		<p>Term 1</p> <p>Term 2</p>	<p>Project Team members will meet, design and track each Y12/13 Pasifika student they have been assigned.</p> <p>Whanau of all Y12/13 Pasifika students have been contacted and participated in the Project Team interventions.</p>	<p>associated intervention plan</p> <p>All teachers will know how and when to engage with the project team interventions</p> <p>SO will regularly report individual and group progress to school leaders</p>	<p>progressing and what interventions are in place</p> <p>NCEA Level 2 and 3 Pasifika achievement will improve: 2025 target 75%</p>	
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Project: Tracking Junior Progress

Project Overview

The groundwork for achievement in NCEA is laid in Years 9 and 10. To address inequity of achievement and boost achievement overall we need to know exactly how our students are doing in relation to their age expected curriculum level. We need a coherent, sustainable and systematic way to monitor student progress and communicate clearly with whanau.

Solution strategies	Led by	Timeline	Implementation Indicators	Standard	Outcome Indicators	Analysis of Variance
<p>Research Strategies Kamar system for tracking core subject progress and GPA</p> <p>Investigate how Parot Progress Grids can be used to track progress in literacy</p>	<p>WL</p> <p>DO</p>	<p>Term 1-2</p> <p>Term 1</p>	<p>WL to report back on how this could work in KAMAR. SLT to make an informed decision on how a “diploma” is used.</p> <p>DO to contact Parot and ask for schools using grids.</p> <p>Do will be running a pilot in 9LIT</p>	<p>A staged implementation of a diploma structure is planned.</p> <p>DO will have access to example schools.</p> <p>All 9LIT students will have a progress grid and will have the opportunity to provide feedback.</p>	<p>Students and families receive regular, accurate achievement data via the use of common assessment tasks across all subjects.</p> <p>We will know whether progress grids are a sustainable tracking solution for junior progress.</p>	<p>Partially completed.</p> <p>March: Pilot Grid for 9 Literacy created.</p> <p>Pilot grid tested and determined to be too labour intensive for the gains predicted.</p> <p>A junior qualification is up and running as a</p>

						monitoring tool on the PAROT platform. To be improved in 2026.
<p>PLD Based Strategies Literacy Assessment Curriculum Levels</p> <p>Deliver PLD on the components of reading and writing instruction</p>	<i>DO, CE</i>	Term 1-2	DO will follow up with Curriculum Leaders on what support is needed and whether teachers in every department have the knowledge to implement the literacy matrix.	<p>All staff receive targeted PLD on the across curriculum literacy matrix and know how to assess progress.</p> <p>All staff will have access to literacy resources that support the delivery of the Literacy Matrix.</p>	<p>Students will be able to see the journey required to be ready for the CAAs through using the literacy matrix through literacy rich subjects.</p> <p>The Reading and Writing Pass rates in year 10 will improve Target: Y10 CAA 85% pass rates</p>	<p>Completed. Target exceeded.</p>

<p>Building Consistent Practice</p> <p>Literacy Matrix</p> <p>Incorporating subject based Literacy into reports for juniors</p> <p>Communication of tracking data</p>	<p><i>DO/CE/BZ</i></p>	<p>Finalised Term 1</p> <p>Ready in Term 2</p> <p>All year</p>	<p>Curriculum leaders will report back to DO about usage and monitoring ongoing updates of the literacy matrix by classroom teachers.</p> <p>Line managers will follow up with Curriculum Leaders.</p> <p>Follow up to ensure all staff are following tracking procedures</p>	<p>Teachers are clear on how to use the literacy matrix and every google classroom has an ongoing literacy matrix assessment.</p> <p>CL are consulted on how we report on literacy.</p> <p>System developed to keep Maori and Pasifika teams informed.</p>	<p>The Reading and Writing Pass rates in year 10 will improve</p> <p>Target: Y10 CAA 85% pass rates.</p>	<p>Completed</p> <p>March: Eng Dept began work and piloted quiz based assessments to check technical literacy levels of Y9/10</p> <p>March: Instructions for tracking through KAMAR have been issued to teachers</p>
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Project: Junior Curriculum

Project Overview

It is critical to ensure that all junior students experience full coverage of the foundational knowledge and skills required for success in NCEA. The purpose of this project is to ensure consistency and coherence across curriculum areas through the development of a knowledge rich Year 9 and 10 Curriculum. A key focus is on PLD in collaborative planning and ensuring documentation reflects a knowledge rich approach.

Solution strategies	Led by	Timeline	Implementation Indicators	Standard	Outcome Indicators	Analysis of Variance
<p>Research Strategies</p> <p>Select key exemplars and readings that inform our approach to explicit instruction and knowledge rich curriculum</p>	DO	Term 1-2	Departments will have exemplar planning to work from and readings to deepen understanding of knowledge rich curricula and explicit instruction. They will use them during the year for PL.	All exemplars and Readings are accessible on Learning.rutherford.school.nz site.	<p>Students' experience of explicit teaching will be more consistent following the "I do, we do, you do" model.</p> <p>NCEA Achievement and junior exam achievement will improve.</p>	<p>Completed</p> <p>Relevant readings are loaded to learning.rutherford.school.nz</p> <p>Junior Exams begin Week 8 Term 4.</p> <p>Estimates data is predicting a rise in NCEA achievement for 2025.</p> <p>Outstanding improved performance in Literacy and Numeracy NCEA externals.</p>

					See targets above.									
<p>PLD Based Strategies</p> <p>What is effective collaborative planning?</p> <p>What are the elements of a knowledge rich curriculum and the connection with explicit instruction and cognitive load theory.</p>	DO	Term 1 by week 9	<p>DO to deliver PL on collaborative planning.</p> <p>Departments will have sufficient guidance to start using their PL time to ensure they have knowledge rich curriculum documentation.</p> <p>An extended PLD session on the connection between Cognitive Load and Explicit Instruction will be delivered on the first teacher only day</p>	<p>Documentation is consistent across courses reflecting a knowledge rich curriculum approach.</p> <p>All exam courses will have assessment guides for students.</p>	<p>The junior curriculum will be backward mapped from where we want our students to be.</p> <p>Student learning will be accelerated and fewer students will remain below age expected curriculum level.</p>	<p>Completed</p> <p>March: Three PLD sessions delivered to all staff and time provided on Teacher only day</p> <p>Summary of Gains (from First to Second Attempt) - Literacy and Numeracy Results</p> <table border="1"> <thead> <tr> <th>Domain</th> <th>Increase in Pass Rate</th> </tr> </thead> <tbody> <tr> <td>Numeracy</td> <td>+6.4%</td> </tr> <tr> <td>Writing</td> <td>+6.0%</td> </tr> <tr> <td>Reading</td> <td>+6.8%</td> </tr> </tbody> </table>	Domain	Increase in Pass Rate	Numeracy	+6.4%	Writing	+6.0%	Reading	+6.8%
Domain	Increase in Pass Rate													
Numeracy	+6.4%													
Writing	+6.0%													
Reading	+6.8%													

<p>Building Consistent Practice</p> <p>Line managers will use curriculum exemplars in meetings with HODs/HOFs</p>	<p>DO</p>	<p>Term 1-2</p> <p>All year</p>	<p>HODs will contribute their course outlines to a shared space so we can learn from each other's practice.</p> <p>Curriculum Leaders will work with Line Managers to address the knowledge rich curriculum goal.</p>	<p>All departments will share documentation.</p> <p>All department curriculum documents will show clarity about what is to be learnt (knowledge and skills), and how teachers know whether it has been learnt. All exam courses will have assessment guides for revision.</p>	<p>Teachers will collaborate more to ensure consistency across courses with multiple classes.</p> <p>Students' experience of knowledge rich curriculum will be more consistent.</p>	<p>Incomplete</p> <p>Postponed until we have all the new Curriculum information from the Ministry.</p>
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Project: Effective Teacher Profile

Project overview

Professional Learning is fundamental to ensuring implementation fidelity of explicit teaching and a knowledge rich curriculum approach. The purpose of the effective teacher profile project is to provide clarity of what teachers should be doing in their lessons and what practices we should be avoiding. This succinct document will provide a pathway for teacher professional learning and support middle leaders in their instructional leadership.

Solution strategies	Led by	Timeline	Implementation Indicators	Standard	Outcome Indicators	Analysis of Variance
<p>Research Strategies What informs the Profile?</p> <p>Research into the Australian states developed and use the findings to select what works for Rutherford</p> <p>Align with the Tapasa - linking the professional standards with Cultural Responsiveness.</p>	<p><i>KP & SK</i></p> <p><i>Consult with DO</i></p> <p><i>Consult with SO : coordinate with Mao and PI team</i></p>	<p>SOY 2025</p> <p>Mid term 1</p>	<p>A one page Rutherford College Effective Teacher Profile will be developed.</p> <p><i>Draft to SLT</i></p> <p><i>Take to Curriculum Leaders to discuss.</i></p> <p>PL sessions to ensure all staff have a clear understanding of the expectations.</p>	<p>Specialist Classroom Teacher will include the Effective Teacher Profile as a building block for the Provisionally Registered Teachers.</p> <p>Evidence of consistent teacher practice will be monitored by curriculum leaders.</p>	<p>Students will experience a consistency of teacher practice.</p> <p>Course outlines will include strategies of key pedagogies.</p>	<p>achieved on target:</p> <p>checking for understanding has been undertaken by the staff with collegial observations that have ensured accountability</p>

<p>PLD Based Strategies</p>	<p><i>KP, DO, SO</i></p>	<p><i>TOD late February</i></p> <p><i>In wednesday morning PL sessions as appropriate</i></p>	<p>PL sessions on key aspects underpinning of the Effective Teacher Profile</p> <p>Minimising Cognitive load</p> <p>Principles of explicit instruction</p> <p>Assessment for Learning</p> <p>Cultural Responsive Pedagogy</p>	<p>Minimum of 4 PL sessions to staff on the identified strategies.</p> <p>Professional Learning on the Tapasa - Professional Standards linked to the goal of Equitable outcome for Pasifika learners</p>	<p>Students will have clear guidelines of expectations, learning objectives and outcomes.</p>	<p>target in progress as staff are continuing to embed these strategies across all year levels and are seeing the benefits in student achievement</p>
<p>Building Consistent Practice</p>	<p><i>SLT & CL</i></p>	<p>Term 2, 3</p>	<p>Schemes to be updated to refer to the Effective Teacher Profile</p> <p>Professional Growth Cycle booklet to all staff end of term 1</p> <p>Professional Growth Cycle classroom</p>	<p>Staff will have PLD on the key aspects underpinning the Effective Teacher Profile</p> <p>Minimising Cognitive Load</p> <p>Explicit Teaching and Direct Instruction</p>	<p>Walkthrough data collated will reflect improved consistency of key foci. (including making note of “not observed” which can identify areas of further support required.)</p>	<p>achieved: PGC reflects that staff have embraced the Effective Teacher Framework and the strategies are becoming embedded in departments with a good level of consistency</p>

			observations to demonstrate these practices. SLT walk throughs, using Google forms that include "not observed"			
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Property and Environment

Projects	Led by	Timeline	Implementation Indicators	Outcome Indicators	Analysis of Variance
5YA and 10YPP developed	<i>Board and Principal</i>	June 2025	The school uses the appropriate funding to improve and develop the campus	Remedial work is completed within budget	All Health and Safety issues have been addressed in a timely fashion.
Administration Block	<i>Board and Property Team</i>	September 2025	The new build is completed within time and budget	The building meets the needs of the school administration	Building completed for the start of term 4. Staff moved in when seniors left for NCEA. \$200K over budget.
Marae	<i>Mr Williams and Board</i>	December 2025	A project matrix with a plan for the new Marae is developed along with realistic costings	Fundraising avenues are sourced and the completed project documents are finalised	Numerous hui have been held with various stakeholders to consult on the design of the building.

<p>Student Services Centre</p>	<p><i>Board and Property Team</i></p>	<p>Term 4, 2025</p>	<p>The Admin block is redesigned or reconfigured into a The Student Services Centre</p>	<p>The Student Services Centre meets the needs of the staff and students.</p>	<p>Student Services Centre design completed and allocation of building works contract allocated end of November 2025. Building commences week 12 Jan 2026</p> <p>Date of completion March/April 2026.</p>
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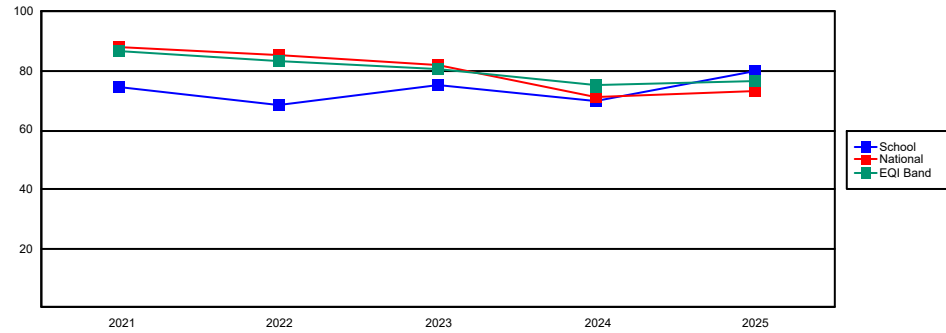
Achievement in NCEA and UE: Rutherford College

Generated 27-Mar-2026

PR1 - Participation Based Cumulative Overall Results

Academic Year	Rutherford College			National			Average Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
2021	74.5	204	274	87.9	43,071	49,003	87.0	7,751	8,912
2022	68.7	178	259	85.3	42,337	49,609	83.6	7,603	9,090
2023	75.3	213	283	81.9	42,371	51,733	80.5	7,827	9,719
2024	69.7	186	267	71.5	32,218	45,069	75.0	6,983	9,311
2025	80.2	247	308	73.5	33,645	45,755	76.6	7,551	9,852

Year 11 - NCEA Level 1



Achievement in NCEA and UE: Rutherford College

Generated 27-Mar-2026

PR1 - Participation Based Cumulative Results by Gender

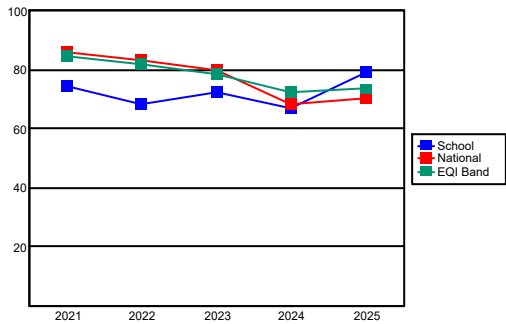
Rutherford College

National

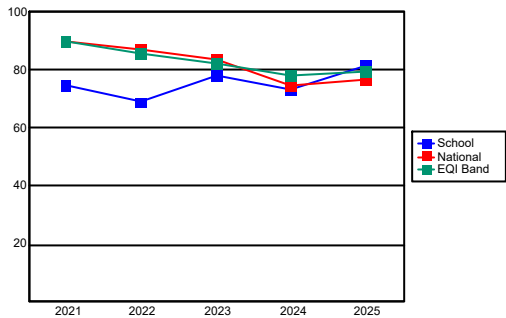
Average Socioeconomic Barriers (School Equity Index Band)

Academic Year	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
Male									
2021	74.2	98	132	86.0	21,231	24,676	84.6	3,965	4,685
2022	68.5	85	124	83.5	21,287	25,489	81.7	3,885	4,756
2023	72.2	96	133	80.0	21,174	26,459	78.7	3,950	5,018
2024	66.9	101	151	68.5	16,000	23,360	72.2	3,481	4,820
2025	79.2	133	168	70.3	16,660	23,688	73.5	3,599	4,896
Female									
2021	74.6	106	142	89.8	21,836	24,323	89.6	3,786	4,227
2022	68.9	93	135	87.3	21,046	24,115	85.8	3,717	4,333
2023	78.0	117	150	83.9	21,197	25,273	82.5	3,877	4,701
2024	73.3	85	116	74.7	16,166	21,630	78.0	3,502	4,491
2025	81.4	114	140	77.0	16,926	21,971	79.7	3,952	4,956

Year 11 NCEA Level 1 - Male



Year 11 NCEA Level 1 - Female



Achievement in NCEA and UE: Rutherford College

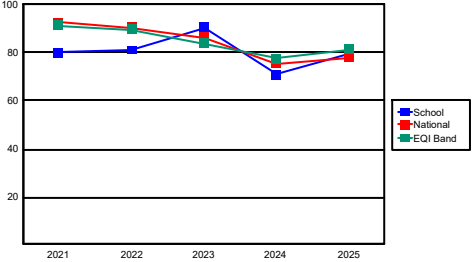
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PR1 - Participation Based Cumulative Results by Ethnicity

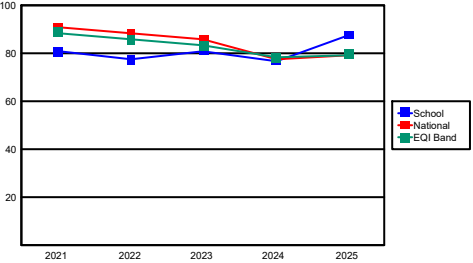
Academic Year	Rutherford College			National			Average Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
Asian									
2021	80.0	44	55	92.7	5,704	6,151	91.4	691	756
2022	81.3	39	48	90.8	5,936	6,540	89.8	705	785
2023	90.5	67	74	86.3	6,483	7,508	84.0	805	958
2024	70.8	51	72	75.4	5,058	6,712	77.5	859	1,108
2025	79.3	73	92	78.0	5,384	6,901	81.4	1,119	1,374
European									
2021	80.8	118	146	90.8	29,228	32,206	88.7	6,143	6,926
2022	77.5	110	142	88.3	28,904	32,744	85.6	6,059	7,075
2023	81.0	119	147	85.7	28,854	33,651	83.3	6,275	7,530
2024	77.2	122	158	77.6	22,075	28,441	78.3	5,634	7,196
2025	87.7	142	162	79.3	22,777	28,730	79.5	5,888	7,409
Māori									
2021	64.5	49	76	79.8	9,188	11,513	79.6	1,694	2,128
2022	54.5	42	77	76.6	9,009	11,766	75.0	1,632	2,175
2023	63.0	46	73	72.6	9,062	12,474	71.0	1,644	2,315
2024	53.4	31	58	60.4	7,323	12,133	62.4	1,318	2,112
2025	71.8	56	78	63.3	7,808	12,334	66.4	1,479	2,227
Middle Eastern/Latin American/African									
2021	80.0	12	15	88.4	947	1,071	85.4	123	144
2022	60.0	6	10	85.2	918	1,077	80.6	125	155
2023	78.6	11	14	81.7	975	1,194	80.8	135	167
2024	78.6	11	14	71.3	734	1,029	74.5	152	204
2025	61.5	8	13	70.8	811	1,146	70.6	163	231
Other Ethnicity									
2021				92.2	648	703	96.9	126	130
2022			1	90.1	584	648	87.5	63	72
2023	66.7	2	3	83.9	570	679	73.7	70	95
2024			2	76.3	383	502	74.1	83	112
2025	80.0	4	5	78.5	344	438	82.3	93	113
Pacific Peoples									
2021	60.8	31	51	77.9	4,882	6,271	75.9	491	647
2022	52.5	31	59	73.2	4,747	6,484	70.8	522	737
2023	40.0	18	45	67.6	4,712	6,968	63.1	481	762
2024	50.0	26	52	54.6	3,552	6,506	54.3	360	663
2025	71.4	50	70	56.8	3,892	6,847	60.7	536	883

PR1 CHARTS - Participation Based Cumulative Results by Ethnicity: Rutherford College

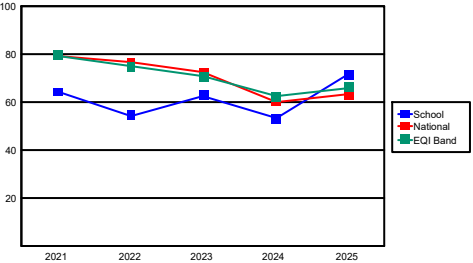
Year 11 NCEA Level 1 - Asian



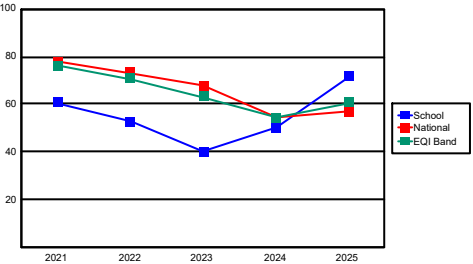
Year 11 NCEA Level 1 - European



Year 11 NCEA Level 1 - Māori



Year 11 NCEA Level 1 - Pacific Peoples



Achievement in NCEA and UE: Rutherford College

Generated 12-Mar-2026

PR2 - Enrolment Based Cumulative Overall Results

Rutherford College

Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE
2021	171 / 231	74.0	135 / 191	70.7	101 / 191	52.9
2022	184 / 254	72.4	120 / 190	63.2	94 / 190	49.5
2023	179 / 248	72.2	136 / 205	66.3	86 / 205	42.0
2024	220 / 285	77.2	140 / 204	68.6	84 / 204	41.2
2025	211 / 263	80.2	203 / 254	79.9	143 / 254	56.3

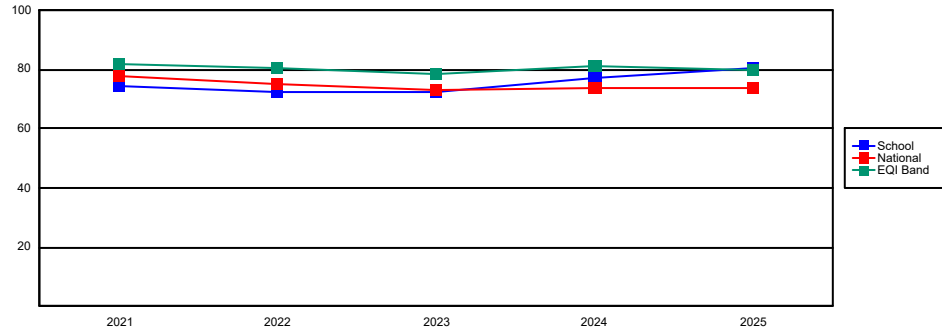
National

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
77.9	70.5	51.9
74.9	68.2	50.3
73.2	67.7	49.7
73.6	69.4	50.6
73.6	71.5	52.0

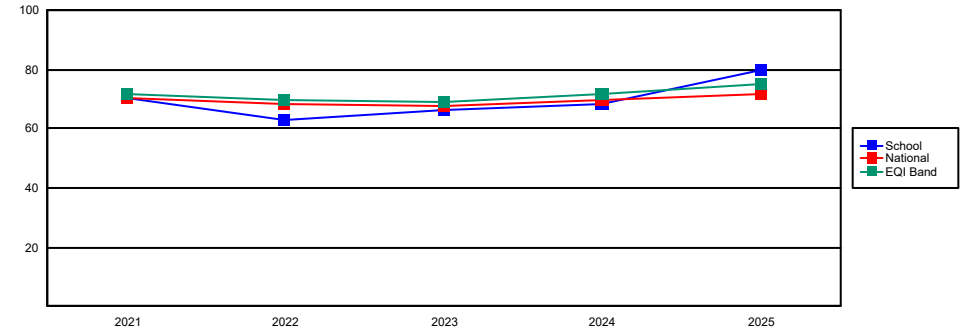
Average Socioeconomic Barriers (School Equity Index Band)

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
81.7	71.4	49.4
80.4	70.0	49.2
78.5	69.1	46.7
81.4	71.7	50.0
79.7	74.8	51.6

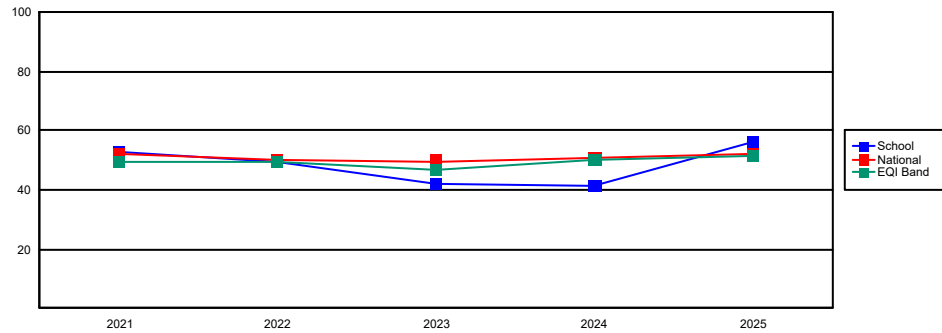
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



Achievement in NCEA and UE: Rutherford College

PR2 - Enrolment Based Cumulative Results by Gender

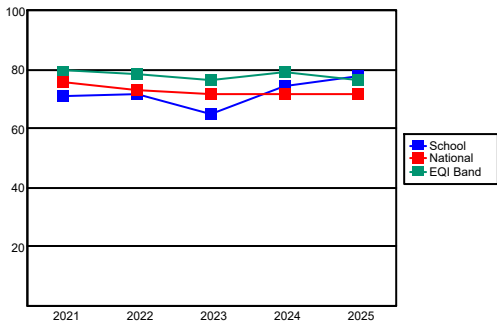
Rutherford College

National

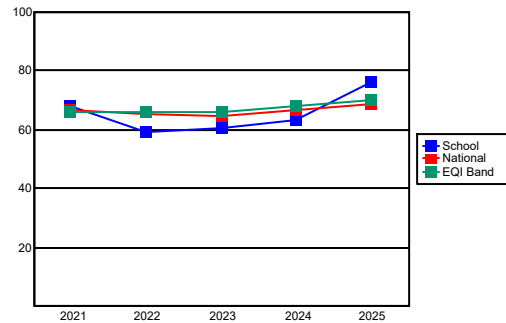
Average Socioeconomic Barriers (School Equity Index Band)

Academic Year	Rutherford College						National			Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2021	82 / 115	71.3	60 / 88	68.2	49 / 88	55.7	76.0	66.8	45.5	79.6	65.7	41.4
2022	87 / 121	71.9	60 / 101	59.4	44 / 101	43.6	73.3	65.6	44.9	78.3	66.0	42.4
2023	81 / 124	65.3	59 / 97	60.8	37 / 97	38.1	71.8	64.8	44.0	76.5	66.1	40.4
2024	95 / 128	74.2	64 / 101	63.4	37 / 101	36.6	71.7	66.9	44.7	79.3	67.9	42.6
2025	113 / 145	77.9	84 / 110	76.4	58 / 110	52.7	71.5	68.7	45.6	76.8	70.1	44.3
Female												
2021	89 / 116	76.7	75 / 103	72.8	52 / 103	50.5	79.8	74.0	57.7	83.9	76.7	56.7
2022	97 / 133	72.9	60 / 89	67.4	50 / 89	56.2	76.6	70.5	55.3	82.6	73.7	55.4
2023	98 / 124	79.0	77 / 108	71.3	49 / 108	45.4	74.7	70.3	54.9	80.5	71.7	52.2
2024	125 / 157	79.6	76 / 103	73.8	47 / 103	45.6	75.6	71.9	56.1	83.3	75.0	56.6
2025	98 / 118	83.1	119 / 144	82.6	85 / 144	59.0	76.0	74.3	58.1	82.8	78.8	58.0

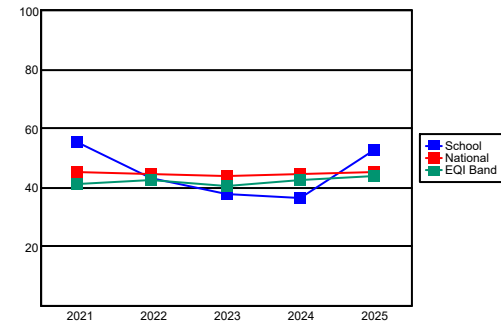
Year 12 NCEA Level 2 - Male



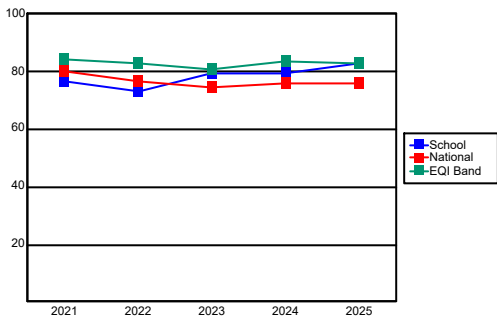
Year 13 NCEA Level 3 - Male



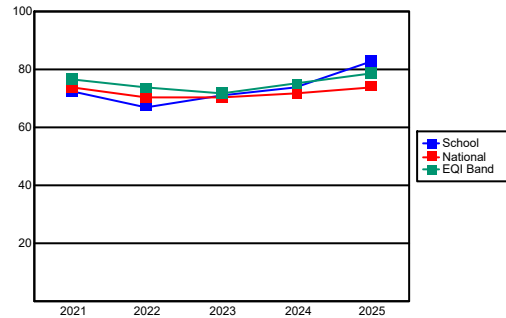
Year 13 University Entrance - Male



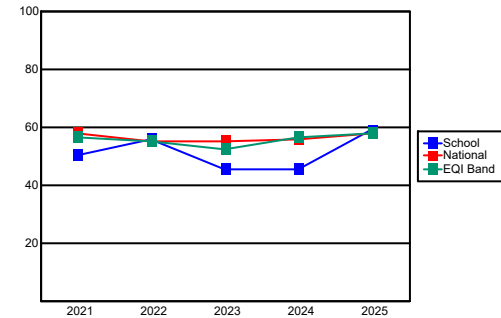
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



Year 13 University Entrance - Female



Achievement in NCEA and UE: Rutherford College

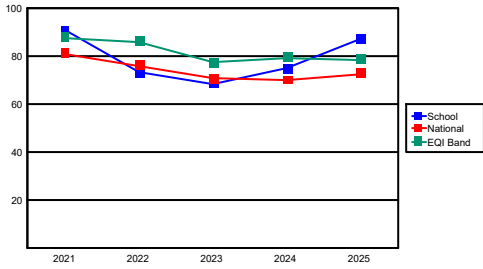
Generated 12-Mar-2026

PR2 - Enrolment Based Cumulative Results by Ethnicity

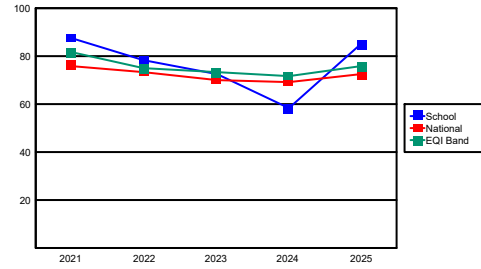
Academic Year	Rutherford College						National			Average Socioeconomic Barriers (School Equity Index Band)		
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2021	49 / 54	90.7	42 / 48	87.5	35 / 48	72.9	81.1	76.2	63.4	87.7	81.5	61.5
2022	41 / 56	73.2	43 / 55	78.2	37 / 55	67.3	76.0	73.6	61.3	86.2	74.8	60.1
2023	37 / 54	68.5	37 / 51	72.5	25 / 51	49.0	70.7	70.1	58.1	77.5	73.2	56.4
2024	63 / 84	75.0	32 / 55	58.2	24 / 55	43.6	70.1	69.6	57.9	79.5	71.8	56.5
2025	61 / 70	87.1	67 / 79	84.8	60 / 79	75.9	72.7	72.3	59.8	78.7	75.7	58.5
European												
2021	85 / 112	75.9	67 / 92	72.8	49 / 92	53.3	81.2	73.2	57.2	83.6	72.9	52.0
2022	104 / 131	79.4	63 / 92	68.5	53 / 92	57.6	79.4	71.6	56.0	82.4	72.8	52.2
2023	105 / 135	77.8	72 / 104	69.2	51 / 104	49.0	78.0	71.4	55.5	81.4	71.1	49.5
2024	119 / 140	85.0	83 / 109	76.1	52 / 109	47.7	78.6	72.8	55.6	84.2	74.3	52.6
2025	127 / 150	84.7	101 / 123	82.1	75 / 123	61.0	78.2	74.2	56.6	82.8	76.8	54.4
Māori												
2021	36 / 61	59.0	18 / 32	56.3	10 / 32	31.3	68.3	58.5	31.7	73.1	59.1	31.3
2022	38 / 67	56.7	21 / 41	51.2	13 / 41	31.7	64.1	55.7	30.9	71.9	59.7	34.6
2023	47 / 68	69.1	23 / 45	51.1	10 / 45	22.2	64.6	56.3	31.2	69.7	59.9	30.9
2024	48 / 66	72.7	35 / 48	72.9	12 / 48	25.0	65.4	59.0	31.9	74.0	62.0	34.8
2025	39 / 58	67.2	39 / 54	72.2	19 / 54	35.2	65.4	62.4	33.7	72.1	68.0	37.6
Middle Eastern/Latin American/African												
2021	4 / 5	80.0	2 / 3	66.7	2 / 3	66.7	78.0	70.3	56.0	83.0	72.3	56.9
2022	12 / 14	85.7	2 / 5	40.0	1 / 5	20.0	73.3	67.4	51.4	78.5	62.9	41.7
2023	7 / 12	58.3	8 / 10	80.0	3 / 10	30.0	69.4	66.9	51.4	76.6	68.1	47.8
2024	11 / 17	64.7	8 / 9	88.9	6 / 9	66.7	69.5	67.6	52.9	71.7	70.2	52.4
2025	11 / 14	78.6	12 / 17	70.6	7 / 17	41.2	70.0	68.7	52.6	71.4	65.4	40.3
Other Ethnicity												
2021							78.5	72.9	55.1	84.6	75.5	59.2
2022							77.0	66.3	53.4	88.5	69.0	53.5
2023	0 / 1		0 / 1		0 / 1		73.9	65.5	48.7	76.0	76.9	53.8
2024	2 / 3	66.7	1 / 2	50.0	0 / 2		74.4	72.3	56.7	86.9	78.1	60.0
2025	2 / 2	100.0	3 / 3	100.0	1 / 3	33.3	74.9	71.2	55.2	82.7	74.3	45.7
Pacific Peoples												
2021	34 / 56	60.7	22 / 41	53.7	17 / 41	41.5	71.5	64.9	33.0	70.5	61.4	32.4
2022	32 / 49	65.3	20 / 40	50.0	11 / 40	27.5	67.3	59.4	28.7	69.7	57.1	30.4
2023	36 / 55	65.5	17 / 42	40.5	9 / 42	21.4	65.0	60.4	29.8	66.4	57.4	25.0
2024	29 / 42	69.0	22 / 39	56.4	8 / 39	20.5	65.8	64.6	32.2	67.5	55.5	25.1
2025	36 / 57	63.2	24 / 34	70.6	7 / 34	20.6	66.0	67.7	35.3	65.7	67.1	34.3

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Rutherford College

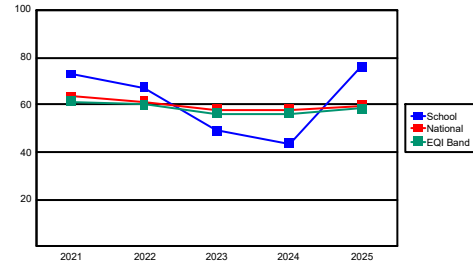
Year 12 NCEA Level 2 - Asian



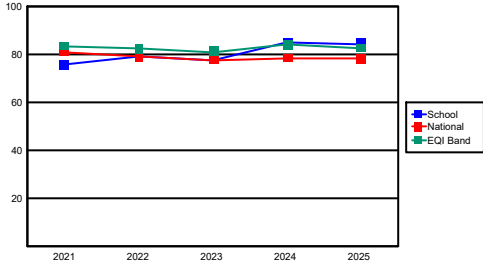
Year 13 NCEA Level 3 - Asian



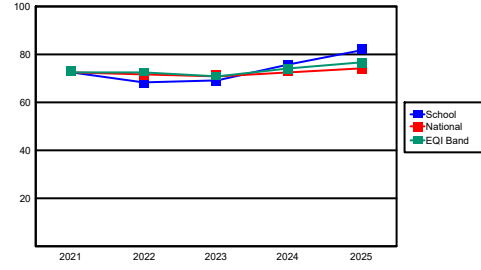
Year 13 University Entrance - Asian



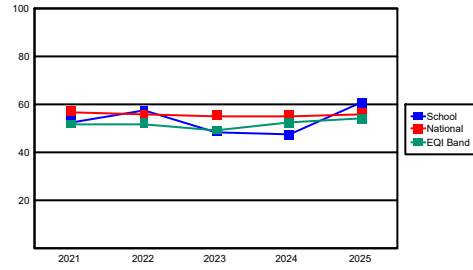
Year 12 NCEA Level 2 - European



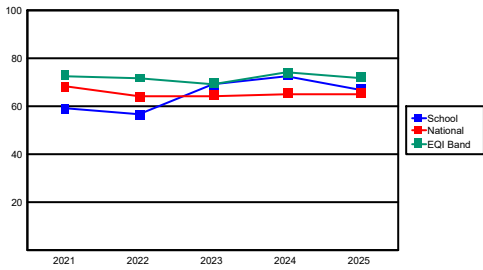
Year 13 NCEA Level 3 - European



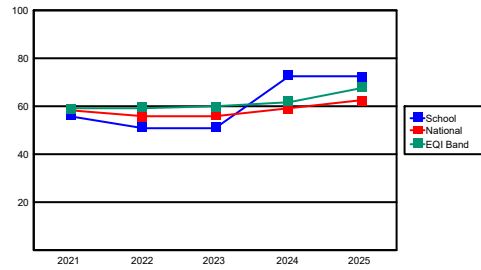
Year 13 University Entrance - European



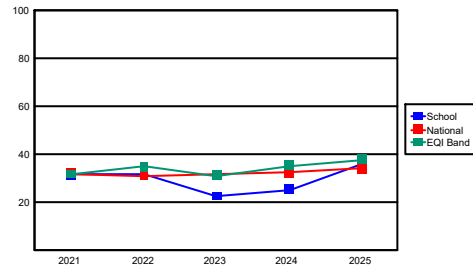
Year 12 NCEA Level 2 - Māori



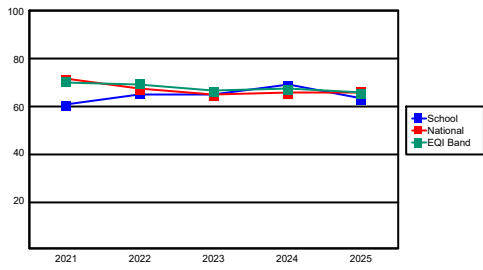
Year 13 NCEA Level 3 - Māori



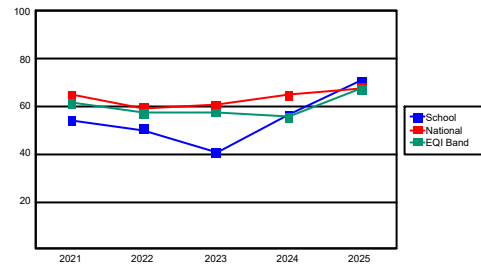
Year 13 University Entrance - Māori



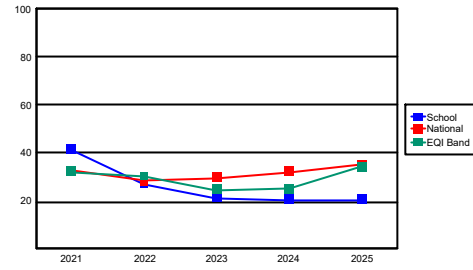
Year 12 NCEA Level 2 - Pacific Peoples



Year 13 NCEA Level 3 - Pacific Peoples



Year 13 University Entrance - Pacific Peoples





Rutherford College

31/12/2025

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

Statement of Compliance with Employment Policy

As at 31 December 2025 the Rutherford College 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 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.

Rutherford College School Board

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$41,413.73 (excluding GST). The funding was spent towards the salary for the Sports Co-ordinator. The number of students participating in organised sport increased from 58% to 65% of the school roll.