

# **RAGLAN AREA SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

**Ministry Number:** 125

**Principal:** Louisa Barham

**School Address:** 42 Norrie Avenue

**School Postal Address:** PO Box 80, Raglan, 3265

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**Accountant / Service Provider:**

**Education**  *Services.*  
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# RAGLAN AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Raglan Area School

## Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

David Duffin

Full Name of Presiding Member



Signature of Presiding Member

13/11/2025

Date:

Louisa Barham

Full Name of Principal



Signature of Principal

13/11/2025

Date:

**Raglan Area School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	8,057,174	6,929,025	7,269,626
Locally Raised Funds	3	313,103	202,920	204,213
Interest		24,140	6,500	9,292
<b>Total Revenue</b>		<b>8,394,417</b>	<b>7,138,445</b>	<b>7,483,131</b>
<b>Expense</b>				
Locally Raised Funds	3	119,306	46,200	115,124
Learning Resources	4	5,898,273	5,119,844	5,502,588
Administration	5	403,382	417,599	427,421
Interest		8,085	10,000	8,254
Property	6	1,835,000	1,507,834	1,585,129
Loss on Disposal of Property, Plant and Equipment		-	-	350
<b>Total Expense</b>		<b>8,264,046</b>	<b>7,101,477</b>	<b>7,638,866</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>130,371</b>	<b>36,968</b>	<b>(155,735)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>130,371</b>	<b>36,968</b>	<b>(155,735)</b>

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

## Raglan Area School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,000,581	1,048,756	1,156,316
Total comprehensive revenue and expense for the year		130,371	36,968	(155,735)
Contribution - Furniture and Equipment Grant		41,602	-	-
<b>Equity at 31 December</b>		1,172,554	1,085,724	1,000,581
Accumulated comprehensive revenue and expense		1,172,554	1,085,724	1,000,581
<b>Equity at 31 December</b>		1,172,554	1,085,724	1,000,581

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.

# Raglan Area School

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,178,087	280,050	376,389
Accounts Receivable	8	444,001	319,819	453,873
GST Receivable		-	-	27,378
Prepayments		22,749	1,219	6,361
Investments	9	-	392,539	142,539
Funds Receivable for Capital Works Projects	16	2,110	-	8,811
		<u>1,646,947</u>	<u>993,627</u>	<u>1,015,351</u>
<b>Current Liabilities</b>				
GST Payable		45,730	23,969	-
Accounts Payable	11	592,841	642,423	521,068
Revenue Received in Advance	12	12,597	34,737	20,799
Provision for Cyclical Maintenance	13	-	49,327	-
Finance Lease Liability	14	59,761	59,284	86,928
Funds held in Trust	15	637	30,758	46,533
Funds held for Capital Works Projects	16	678,161	-	317,652
		<u>1,389,727</u>	<u>840,498</u>	<u>992,980</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>257,220</u>	<u>153,129</u>	<u>22,371</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,144,353	983,818	1,177,784
		<u>1,144,353</u>	<u>983,818</u>	<u>1,177,784</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	108,870	-	54,541
Finance Lease Liability	14	120,149	51,223	145,033
		<u>229,019</u>	<u>51,223</u>	<u>199,574</u>
<b>Net Assets</b>		<u>1,172,554</u>	<u>1,085,724</u>	<u>1,000,581</u>
<b>Equity</b>		<u>1,172,554</u>	<u>1,085,724</u>	<u>1,000,581</u>

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

# Raglan Area School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,918,252	1,977,614	1,798,726
Locally Raised Funds		301,516	204,120	162,772
Goods and Services Tax (net)		63,547	-	(46,626)
Payments to Employees		(984,313)	(1,057,963)	(1,086,163)
Payments to Suppliers		(945,908)	(1,141,843)	(1,146,526)
Interest Paid		(8,085)	(10,000)	(8,254)
Interest Received		25,005	6,500	9,992
Net cash from/(to) Operating Activities		370,014	(21,572)	(316,079)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(154,505)	(143,500)	(170,318)
Proceeds from Sale of Investments		142,539	-	250,000
Net cash from/(to) Investing Activities		(11,966)	(143,500)	79,682
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		41,602	-	-
Finance Lease Payments		(62,616)	(95,326)	(47,182)
Funds Administered on Behalf of Other Parties		464,664	-	119,520
Net cash from/(to) Financing Activities		443,650	(95,326)	72,338
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>801,698</b>	<b>(260,398)</b>	<b>(164,059)</b>
Cash and cash equivalents at the beginning of the year	7	376,389	540,448	540,448
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,178,087</b>	<b>280,050</b>	<b>376,389</b>

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

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

# Raglan Area School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

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

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

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

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

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

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	2-20 years
Buildings	40 years
Furniture and Equipment	1-20 years
Information and Communication Technology	2-10 years
Motor Vehicles	5 years
Textbooks	3-4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

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

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **t) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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

## 2. Government Grants

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,964,530	1,904,401	1,845,595
Teachers' Salaries Grants	4,659,691	3,959,916	4,200,951
Use of Land and Buildings Grants	1,343,672	1,012,708	1,140,408
Other Government Grants	89,281	52,000	82,672
	<b>8,057,174</b>	<b>6,929,025</b>	<b>7,269,626</b>

The school has opted in to the donations scheme for this year. Total amount received was \$85,537.

## 3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	10,078	65,500	29,528
Fees for Extra Curricular Activities	155,155	76,750	83,885
Trading	59	3,000	401
Fundraising & Community Grants	126,759	16,800	48,382
Other Revenue	7,429	28,000	29,147
School House	13,623	12,870	12,870
	<b>313,103</b>	<b>202,920</b>	<b>204,213</b>
<b>Expense</b>			
Extra Curricular Activities Costs	97,548	32,500	111,254
Trading	165	7,000	674
Fundraising & Community Grant Costs	388	-	2,425
School House	21,205	6,700	771
	<b>119,306</b>	<b>46,200</b>	<b>115,124</b>
<i>Surplus for the year Locally raised funds</i>	<b>193,797</b>	<b>156,720</b>	<b>89,089</b>

## 4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	244,812	274,000	257,520
Library Resources	803	300	668
Employee Benefits - Salaries	5,401,793	4,626,044	5,024,555
Staff Development	46,092	29,500	44,172
Depreciation	204,773	190,000	175,673
	<b>5,898,273</b>	<b>5,119,844</b>	<b>5,502,588</b>

## 5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	11,263	7,500	12,180
Board Fees	3,450	3,000	1,085
Board Expenses	10,853	5,000	12,260
Communication	13,826	12,970	12,123
Consumables	2,600	7,500	3,930
Operating Leases	3,084	3,500	-
Legal Fees	3,848	-	-
Other	72,460	65,020	78,604
Employee Benefits - Salaries	252,023	286,459	273,361
Insurance	8,259	4,500	13,410
Service Providers, Contractors and Consultancy	21,716	22,150	20,468
	<b>403,382</b>	<b>417,599</b>	<b>427,421</b>

## 6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	8,186	7,500	13,530
Consultancy and Contract Services	157,235	157,500	72,489
Cyclical Maintenance Provision	54,525	42,000	42,089
Grounds	19,637	31,000	25,917
Heat, Light and Water	68,274	78,000	79,035
Rates	15,143	8,750	7,920
Repairs and Maintenance	74,004	52,000	57,001
Use of Land and Buildings	1,343,672	1,012,708	1,140,408
Security	13,494	15,000	11,905
Employee Benefits - Salaries	80,830	103,376	134,835
	<b>1,835,000</b>	<b>1,507,834</b>	<b>1,585,129</b>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,178,087	280,050	376,389
Cash and cash equivalents for Statement of Cash Flows	<b>1,178,087</b>	<b>280,050</b>	<b>376,389</b>

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

Of the \$1,178,087 Cash and Cash Equivalents \$678,161 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	65,475	7,791	61,886
Receivables from the Ministry of Education	3,913	-	11,993
Interest Receivable	-	1,565	865
Teacher Salaries Grant Receivable	374,613	310,463	379,129
	<u>444,001</u>	<u>319,819</u>	<u>453,873</u>
Receivables from Exchange Transactions	69,388	9,356	74,744
Receivables from Non-Exchange Transactions	374,613	310,463	379,129
	<u>444,001</u>	<u>319,819</u>	<u>453,873</u>

## 9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	-	392,539	142,539
Total Investments	<u>-</u>	<u>392,539</u>	<u>142,539</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2023</b>						
Land	172,280	-	-	-	-	<b>172,280</b>
Buildings	210,078	-	-	-	(7,916)	<b>202,161</b>
Building Improvements	234,022	-	-	-	(18,572)	<b>215,450</b>
Furniture and Equipment	249,040	44,820	-	-	(57,332)	<b>236,528</b>
Information and Communication Technology	45,742	25,988	-	-	(27,502)	<b>44,228</b>
Motor Vehicles	-	71,296	-	-	(7,878)	<b>63,418</b>
Textbooks	16	474	-	-	(120)	<b>370</b>
Leased Assets	228,964	48,540	(23,734)	-	(80,062)	<b>173,708</b>
Library Resources	37,642	3,959	-	-	(5,391)	<b>36,210</b>
<b>Balance at 31 December 2023</b>	<b>1,177,784</b>	<b>195,077</b>	<b>(23,734)</b>	<b>-</b>	<b>(204,773)</b>	<b>1,144,353</b>

The net carrying value of equipment held under a finance lease is \$173,708 (2022: \$228,964)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	172,280	-	<b>172,280</b>	172,280	-	<b>172,280</b>
Buildings	316,652	(114,491)	<b>202,161</b>	316,652	(106,574)	<b>210,078</b>
Building Improvements	428,884	(235,935)	<b>215,450</b>	453,885	(219,863)	<b>234,022</b>
Furniture and Equipment	863,417	(699,071)	<b>236,528</b>	900,129	(651,089)	<b>249,040</b>
Information and Communication Technology	310,320	(264,381)	<b>44,228</b>	282,353	(236,611)	<b>45,742</b>
Motor Vehicles	166,276	(102,858)	<b>63,418</b>	94,980	(94,980)	<b>-</b>
Textbooks	165,622	(165,251)	<b>370</b>	165,148	(165,132)	<b>16</b>
Leased Assets	293,345	(137,441)	<b>173,708</b>	420,782	(191,818)	<b>228,964</b>
Library Resources	135,309	(110,613)	<b>36,210</b>	131,349	(93,707)	<b>37,642</b>
<b>Balance at 31 December</b>	<b>2,852,105</b>	<b>(1,830,041)</b>	<b>1,144,353</b>	<b>2,937,558</b>	<b>(1,759,774)</b>	<b>1,177,784</b>

## 11. Accounts Payable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	173,701	298,738	72,819
Accruals	24,070	11,700	30,065
Employee Entitlements - Salaries	374,613	310,463	379,129
Employee Entitlements - Leave Accrual	20,457	21,522	21,180
Banked Staffing Overuse	-	-	17,875
	<u>592,841</u>	<u>642,423</u>	<u>521,068</u>

Payables for Exchange Transactions	592,841	642,423	521,068
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>592,841</u>	<u>642,423</u>	<u>521,068</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Income In Advance	-	34,737	20,799
Other Funds in Advance	2,160	-	-
MOE Grants In Advance	10,437	-	-
	<u>12,597</u>	<u>34,737</u>	<u>20,799</u>

## 13. Provision for Cyclical Maintenance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	54,541	7,327	66,537
Increase to the Provision During the Year	42,089	42,000	42,089
Use of the Provision During the Year	-	-	(54,085)
Other Adjustments	12,240	-	-
Provision at the End of the Year	<u>108,870</u>	<u>49,327</u>	<u>54,541</u>
Cyclical Maintenance - Current	-	49,327	-
Cyclical Maintenance - Non current	108,870	-	54,541
	<u>108,870</u>	<u>49,327</u>	<u>54,541</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2028. This plan is based on the schools 10 Year Property plan / painting quotes.

#### 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	69,154	59,284	95,372
Later than One Year and no Later than Five Years	122,131	51,223	146,334
Future Finance Charges	(11,375)	-	(9,745)
	<u>179,910</u>	<u>110,507</u>	<u>231,961</u>

#### Represented by

Finance lease liability - Current	59,761	59,284	86,928
Finance lease liability - Non current	120,149	51,223	145,033
	<u>179,910</u>	<u>110,507</u>	<u>231,961</u>

#### 15. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	637	30,758	46,533
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>637</u>	<u>30,758</u>	<u>46,533</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Covered Courts		227171	250,161	139,410	(108,566)	-	281,006
Q Block Upgrade		226123	(135)	-	(135)	-	-
Roofing		226120	48,591	1,189	(49,780)	-	-
Internal Upgrade		226121	(8,676)	500,000	(94,169)	-	397,155
B Block Courtyard Concreting		238278	18,900	-	(18,900)	-	-
Security Camera Installation		240101	-	54,000	(56,110)	-	(2,110)
Block B SIP Classroom Upgrade		226118	-	21,316	(21,316)	-	-
<b>Totals</b>			<b>308,841</b>	<b>715,915</b>	<b>(348,976)</b>	<b>-</b>	<b>676,051</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	678,161
Funds Receivable from the Ministry of Education	(2,110)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Heatpumps		226122	29,481	-	(29,481)	-	-
Block B SIP Classroom Upgrade		226118	24,723	18,265	(42,988)	-	-
EOTC Shed		227170	(26,994)	25,993	(4,552)	5,553	-
SIP Covered Courts		227171	117,641	132,630	(110)	-	250,161
Q Block Upgrade		226123	(135)	-	-	-	(135)
Roofing		226120	118,239	-	(69,648)	-	48,591
Internal Upgrade		226121	(10,372)	33,683	(31,987)	-	(8,676)
B Block Courtyard Concreting		238278	-	18,900	-	-	18,900
Roll Growth Hamilton Asphalts		216951	-	8,000	(8,000)	-	-
<b>Totals</b>			<b>252,583</b>	<b>237,471</b>	<b>(186,766)</b>	<b>5,553</b>	<b>308,841</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	317,652
Funds Receivable from the Ministry of Education	(8,811)

## 17. Related Party Transactions

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

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

The principal occupied the school house during the year, rent of \$495 per fortnight was charged.



## 18. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,450	1,085
<i>Leadership Team</i>		
Remuneration	1,416,693	804,195
Full-time equivalent members	11.00	6.00
Total key management personnel remuneration	<u>1,420,143</u>	<u>805,280</u>

There are 10 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (N/A members) committees that met 6 and N/A times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230 - 240	220 - 230
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	15.00	8.00
110 - 120	7.00	-
120 - 130	2.00	2.00
130 - 140	1.00	-
140 - 150	1.00	-
	<u>26.00</u>	<u>10.00</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:

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

## 20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

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

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

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$1,572,182 (2022:\$1,745,298) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP Covered Courts	392,040	111,035	281,005
Internal Upgrade	1,427,705	136,528	1,291,177
<b>Total</b>	<b>2,591,563</b>	<b>1,019,381</b>	<b>1,572,182</b>

### (b) Operating Commitments

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

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,178,087	280,050	376,389
Receivables	444,001	319,819	453,873
Investments - Term Deposits	-	392,539	142,539
Total financial assets measured at amortised cost	1,622,088	992,408	972,801

### Financial liabilities measured at amortised cost

Payables	592,841	642,423	521,068
Finance Leases	179,910	110,507	231,961
Total financial liabilities measured at amortised cost	772,751	752,930	753,029

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 25. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 137 of the Education and Training Act 2020, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2024.



## Raglan Area School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sonya Drysdale	Presiding Member	Elected	May 2023
Sian Atkinson	Presiding Member	Elected	May 2023
Louisa Barham	Principal	ex Officio	
Stefan Frew	Parent Representative	Elected	Sep 2025
David Duffin	Parent Representative	Elected	Sep 2025
Lisa Thomson	Parent Representative	Elected	Sep 2025
Linda Mayow	Parent Representative	Appointed	Sep 2025
Linda Holmes	Staff Representative	Elected	Sep 2025
Lani Frazerhurst	Student Representative	Elected	Sep 2023
Jazaya Nield-Cooksley	Student Representative	Elected	Sep 2024
Lisa Rapana	Other	Co-opted	May 2023



## **Raglan Area School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$10,358 (excluding GST). The funding was spent on sporting endeavours.

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

For the year ended 31st December 2023 the Raglan Area School Board:

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



<b>School Name:</b>	<b>Raglan Area School EOY 2023</b>	<b>School Number:</b>	<b>125</b>
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<b>Strategic Aim:</b>	<b>RAGLAN AREA SCHOOL ANALYSIS OF VARIANCE EOY 2023</b> <ol style="list-style-type: none"> <li>1. Quality and effective teaching, learning and assessment practices are embedded to raise and celebrate outcomes for all learners at Raglan Area School.</li> <li>2. Māori learners achieve and celebrate success acknowledging their identity, language and culture.</li> </ol>
<b>Annual Aim:</b>	<ol style="list-style-type: none"> <li>1. Tracking and monitoring processes will be consistent and embedded across the school to understand root causes of successes and disappointments, selecting the right mix of change levers to address causes.</li> <li>2. Build deeper knowledge and effective analysis of achievement information.</li> <li>3. Strengthen systems and processes to effectively track and monitor Year 11-13 student progress and achievement throughout the year</li> <li>4. Improve the achievement levels in the NZC and TMoA for Writing</li> </ol>
<b>Targets</b>	<b>Schoolwide Attendance</b> <ul style="list-style-type: none"> <li>• Track and monitor attendance across the school and its impact on student achievement.</li> </ul>



## Baseline Data:

## RAGLAN AREA SCHOOL ANALYSIS OF VARIANCE

### How is attendance measured?

- A student who is **regularly attending** misses less than one week of school time across a standard 10-week term. This means they're attending more than 90% of a term<sup>1</sup>.
- A student who is **irregularly absent** misses 1-2 weeks of school across a standard 10-week term. This means they're attending 81-90% of a term.
- A student who is **moderately absent** misses 2-3 weeks of school across a standard 10-week term. This means they're attending 71-80% of a term.
- A student who is **chronically absent** misses three weeks or more of school across a standard 10-week term. This means they're attending school 70% or less of a term.

### Schoolwide Attendance Data - Schoolwide - YTD Nov 2023

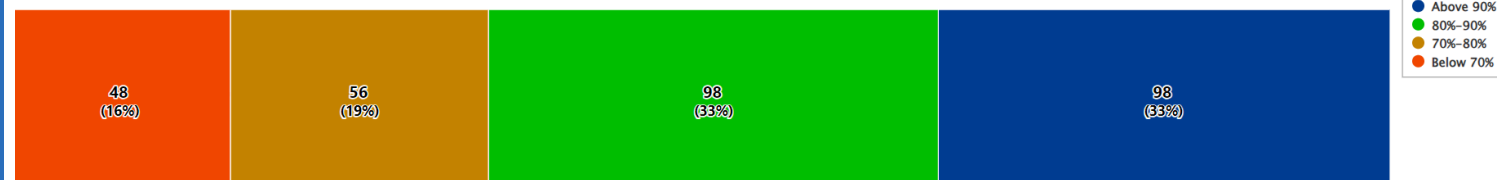
*(Target No.1- Track and monitor attendance across the school and its impact on student achievement)*



### Schoolwide Attendance Data (Comparative) EOY 2022



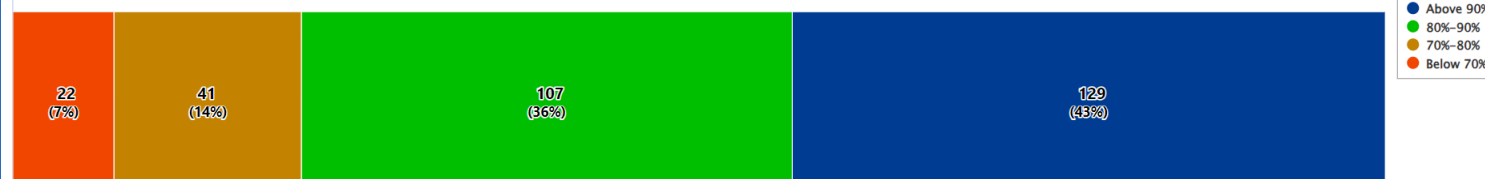
#### Kura Tuakana Attendance Data Nov 2023



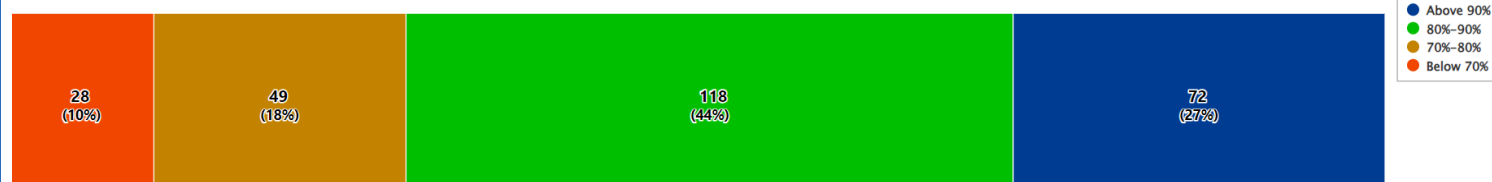
#### Attendance Data Kura Tuakana EOY 2022 (Comparative)



#### Kura Teina Attendance Data Nov 2023



### Kura Teina Attendance 2022 (Comparative data EOY)



#### What (what does the data tell us?)

- Attendance remains a concern in 2023. According to MOE guidelines, students who regularly attend school are here **90%** of the time (blue zone). We have recorded an improvement in regular attendance as at Nov 2023 with 228 students regularly attending, that is, **38% (blue zone)**. This is an increase of **16%** across the kura since the EOY 2022 data.
- The following factors continue to impact on student attendance across the school: schoolwork related anxiety; parent/student apathy towards school; MOE messages to keep students home if they have flu-like symptoms; some parents choosing part time Bush school for their children; some families taking extended overseas trips during school time etc.
- It has taken a significant period of time for the newly introduced Attendance Officers to be inducted into their roles with our school and the other 3 schools in the Kahui Ako; this has included getting to know all of the school Attendance staff and to be upskilled with the MOE data systems.
- Teachers and school staff are not finding the time for consistent follow up of non-attending students.



- Teachers in the senior school in particular, are inconsistently completing their daily rolls e.g. a child who is late to school may have been coded as absent - this has not been followed up by staff. This is not surprising to us as Years 0-6 roll marking is easier; half day attendance whereas Years 7-13 is period by period - meaning up to 6 teachers are contributing on any given day.

#### **Why (Impacts/Considerations)**

- We keep accurate data of those who do attend i.e. all students who were on our student roll remained on our roll even though some were not attending (Bush school and non-funded home school learning) and met the criteria for removal from the roll.
- Some families are still choosing to keep their children at home e.g. non-attendance for 20 days/returned to school before the 21 day mandatory removal from roll timeframes.
- In some instances we are aware of older siblings remaining at home to care for younger siblings while parents are at work.

#### **Where to (next steps):**

- Senior staff, supported by the two MOE funded Attendance officers, developed an “Attendance At Risk” students register for those who fall within the “critical” range of non-attendance.
- A schoolwide attendance plan approach has been implemented with regular communications being held between the Attendance Officers, school and home.
- The MOE target is **70%** schoolwide regular attendance by 2024. Realistically, Raglan Area School is targeting an increase to a minimum of **50%** by 2024. We have recorded a **16%** improvement this year i.e. **38% regularly attending for 2023**.
- Raising attendance levels will remain as a focused target for staff and the Attendance Officers in 2024.
- Connections with our Attendance officers is a strength as they are able to connect meaningfully with the whaanau who are at risk. Staff referrals are made to our Student Secretary who then communicates with the Attendance Officers. The Attendance Officers connect with relevant staff to gain as much information as possible before approaching and/or visiting the whaanau.
- We now include an Attendance box on our student reports to keep whaanau directly informed about the attendance rates of their tamariki. Attendance will be formally reported four times in the school year.
- In Years 9-13, we will be deliberate in follow-up for unmarked rolls; Weekly Dean hui - agenda item,



Student Secretary print out for targeted teachers to respond to,

**Example: Attendance Grid on Reports**

Attendance: 90%	REGULAR (91% or more)	NON-REGULAR (85 - 90%)	OF CONCERN (Less than 85%)
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