

RISE UP ACADEMY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 879

Principal: Sita Selupe

School Address: 6C Court Town Close, Mangere

School Postal Address: 6C Court Town Close, Mangere, Auckland, 2022

School Phone: 09 276 8727

School Email: accounts@riseuptrust.org.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

RISE UP ACADEMY

Annual Report - For the year ended 31 December 2022

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Rise UP Academy

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Uluomatootua Saulaulu Aiono

Full Name of Presiding Member



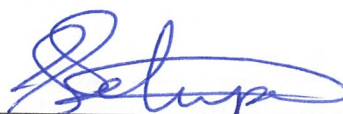
Signature of Presiding Member

23 June 2023

Date:

Nahusita Selupe

Full Name of Principal



Signature of Principal

23 June 2023

Date:

Rise UP Academy

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,630,946	1,364,744	1,409,047
Locally Raised Funds	3	35,164	23,167	9,700
Interest Income		3,450	1,000	1,131
Gain on Sale of Property, Plant and Equipment		113	-	-
		<u>1,669,673</u>	<u>1,388,911</u>	<u>1,419,878</u>
Expenses				
Locally Raised Funds	3	-	2,000	10,284
Learning Resources	4	907,739	745,410	762,511
Administration	5	262,978	118,288	144,903
Finance		213	218	450
Property	6	528,533	573,631	499,782
Loss on Disposal of Property, Plant and Equipment	11	765	-	-
		<u>1,700,228</u>	<u>1,439,547</u>	<u>1,417,930</u>
Net Surplus / (Deficit) for the year		(30,555)	(50,636)	1,948
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(30,555)</u>	<u>(50,636)</u>	<u>1,948</u>

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

Rise UP Academy

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		431,228	391,178	429,280
Total comprehensive revenue and expense for the year		(30,555)	(50,636)	1,948
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,290	-	-
Equity at 31 December		401,963	340,542	431,228
Accumulated comprehensive revenue and expense		401,963	340,542	431,228
Equity at 31 December		401,963	340,542	431,228

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.

Rise UP Academy Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	83,425	160,618	263,866
Accounts Receivable	8	75,932	21,311	47,757
GST Receivable		444	5,444	2,599
Prepayments		3,034	1,774	3,195
Inventories	9	3,300	5,254	1,292
Investments	10	201,873	130,780	100,238
		<u>368,008</u>	<u>325,181</u>	<u>418,947</u>
Current Liabilities				
Accounts Payable	12	68,214	74,974	88,266
Finance Lease Liability	13	638	2,636	2,868
		<u>68,852</u>	<u>77,610</u>	<u>91,134</u>
Working Capital Surplus/(Deficit)		299,156	247,571	327,813
Non-current Assets				
Property, Plant and Equipment	11	102,807	96,595	104,171
		<u>102,807</u>	<u>96,595</u>	<u>104,171</u>
Non-current Liabilities				
Finance Lease Liability	13	-	3,624	756
		<u>-</u>	<u>3,624</u>	<u>756</u>
Net Assets		<u>401,963</u>	<u>340,542</u>	<u>431,228</u>
Equity		<u>401,963</u>	<u>340,542</u>	<u>431,228</u>

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

Rise UP Academy

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		343,744	276,307	334,972
Locally Raised Funds		33,039	23,167	5,818
Goods and Services Tax (net)		2,155	-	2,845
Payments to Employees		(252,729)	(140,291)	(146,916)
Payments to Suppliers		(190,180)	(256,404)	(195,716)
Interest Paid		(213)	(218)	(450)
Interest Received		2,524	1,000	2,108
Net cash from/(to) Operating Activities		(61,660)	(96,439)	2,661
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(17,192)	(20,000)	(47,968)
Purchase of Investments		(101,635)	-	(100,238)
Proceeds from Sale of Investments		-	-	130,780
Net cash from/(to) Investing Activities		(118,827)	(20,000)	(17,426)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,290	-	-
Finance Lease Payments		(1,244)	(2,868)	(1,294)
Net cash from/(to) Financing Activities		46	(2,868)	(1,294)
Net increase/(decrease) in cash and cash equivalents		(180,441)	(119,307)	(16,059)
Cash and cash equivalents at the beginning of the year	7	263,866	279,925	279,925
Cash and cash equivalents at the end of the year	7	83,425	160,618	263,866

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 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.

Rise UP Academy

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Rise UP Academy (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 2022 to 31 December 2022 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 .

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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:

Furniture and Equipment	8 - 18 years
Information and Communication Technology	5 - 7 years
Motor Vehicles	5 years
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 are recorded as revenue as the obligations are fulfilled and the fees 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2022	2022	2021
Actual	Budget (Unaudited)	Actual
\$	\$	\$
523,436	276,307	392,373
635,976	572,531	563,399
471,534	515,906	453,275
<u>1,630,946</u>	<u>1,364,744</u>	<u>1,409,047</u>

The school has opted in to the donations scheme for this year. Total amount received was \$13,350.

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants

2022	2022	2021
Actual	Budget (Unaudited)	Actual
\$	\$	\$
1,249	-	3,900
4,627	-	1,233
7,045	3,000	1,746
22,243	20,167	2,821
<u>35,164</u>	<u>23,167</u>	<u>9,700</u>

Expenses

Trading

-	2,000	10,284
<u>-</u>	<u>2,000</u>	<u>10,284</u>

Surplus/(Deficit) for the year Locally raised funds

<u>35,164</u>	<u>21,167</u>	<u>(584)</u>
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4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation

2022	2022	2021
Actual	Budget (Unaudited)	Actual
\$	\$	\$
39,733	37,000	39,535
829,155	671,029	696,856
18,625	21,500	12,716
20,226	15,881	13,404
<u>907,739</u>	<u>745,410</u>	<u>762,511</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,371	7,000	6,185
Board Fees	4,570	4,800	2,100
Board Expenses	10,765	12,500	5,337
Communication	4,057	3,620	3,738
Consumables	2,996	2,000	2,926
Operating Lease	5,634	5,000	5,636
Other	13,663	25,575	16,877
Employee Benefits - Salaries	66,186	41,793	39,046
Insurance	886	-	922
Service Providers, Contractors and Consultancy	27,201	16,000	13,990
Healthy School Lunch Programme	120,649	-	48,146
	<u>262,978</u>	<u>118,288</u>	<u>144,903</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	41,018	31,725	27,543
Grounds	-	2,500	1,627
Heat, Light and Water	4,496	4,500	5,337
Repairs and Maintenance	5,725	15,500	7,091
Use of Land and Buildings	471,534	515,906	453,275
Security	5,760	3,500	4,909
	<u>528,533</u>	<u>573,631</u>	<u>499,782</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	83,425	160,618	263,866
Cash and cash equivalents for Statement of Cash Flows	<u>83,425</u>	<u>160,618</u>	<u>263,866</u>

8. Accounts Receivable

Receivables

Receivables from the Ministry of Education

Interest Receivable

Teacher Salaries Grant Receivable

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
1,648	375	3,190
23,661	-	-
1,043	1,094	117
49,580	19,842	44,450
<u>75,932</u>	<u>21,311</u>	<u>47,757</u>

Receivables from Exchange Transactions

Receivables from Non-Exchange Transactions

26,352	1,469	3,307
49,580	19,842	44,450
<u>75,932</u>	<u>21,311</u>	<u>47,757</u>

9. Inventories

Uniforms

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
3,300	5,254	1,292
<u>3,300</u>	<u>5,254</u>	<u>1,292</u>

10. Investments

The School's investment activities are classified as follows:

Current Asset

Short-term Bank Deposits

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
201,873	130,780	100,238
<u>201,873</u>	<u>130,780</u>	<u>100,238</u>

Total Investments

11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	84,590	3,218	(765)	-	(10,801)	76,242
Information and Communication Technology	16,615	16,528	-	-	(6,801)	26,342
Leased Assets	2,966	-	(119)	-	(2,624)	223
Balance at 31 December 2022	104,171	19,746	(884)	-	(20,226)	102,807

The net carrying value of equipment held under a finance lease is \$223 (2021: \$2,966)

Restrictions

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.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Furniture and Equipment	99,461	(23,219)	76,242	97,831	(13,241)	84,590
Information and Communication Technology	40,326	(13,984)	26,342	23,799	(7,184)	16,615
Leased Assets	6,748	(6,525)	223	8,097	(5,131)	2,966
Balance at 31 December	146,535	(43,728)	102,807	129,727	(25,556)	104,171

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	11,341	45,089	13,820
Accruals	6,371	5,835	4,185
Banking Staffing Overuse	-	3,983	25,512
Employee Entitlements - Salaries	49,580	19,842	44,450
Employee Entitlements - Leave Accrual	922	225	299
	68,214	74,974	88,266
Payables for Exchange Transactions	68,214	74,974	88,266
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	68,214	74,974	88,266

The carrying value of payables approximates their fair value.

13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	652	2,636	3,086
Later than One Year and no Later than Five Years	-	3,624	772
Future Finance Charges	(14)	-	(234)
	<u>638</u>	<u>6,260</u>	<u>3,624</u>

Represented by

Finance lease liability - Current
Finance lease liability - Non current

638	2,636	2,868
-	3,624	756
<u>638</u>	<u>6,260</u>	<u>3,624</u>

14. 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.

15. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal, Assistant Principal and Junior Leader.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,570	2,100
<i>Leadership Team</i> Remuneration Full-time equivalent members	442,914 4.00	404,650 4.00
Total key management personnel remuneration	<u>447,484</u>	<u>406,750</u>

There are 6 members of the Board excluding the Principal. The Board had held 5 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 members) that met 5 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

16. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

Additional funding wash up payment

In 2022 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 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. 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 2023.

18. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021: Nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

19. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	83,425	160,618	263,866
Receivables	75,932	21,311	47,757
Investments - Term Deposits	201,873	130,780	100,238
Total Financial assets measured at amortised cost	361,230	312,709	411,861

Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	68,214	74,974	88,266
Finance Leases	638	6,260	3,624
Total Financial Liabilities Measured at Amortised Cost	68,852	81,234	91,890

20. Events After Balance Date

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

21. Comparatives

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

22. Failure to comply with section 137 of the Education and Training Act 2020

The School was required under section 137 of the Education and Training Act 2020 to complete its audited financial statements by 31 May 2023. This timeframe was not met.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF RISE UP ACADEMY'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Rise Up Academy (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 23 June 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Members of the Board, Kiwisport, Statement of Compliance with Employment Policy and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Brendan Lyon
Crowe New Zealand Audit Partnership¹
On behalf of the Auditor-General
Auckland, New Zealand

¹ 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.

Rise UP Academy

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sally Ikinofu	Presiding Member	Appointed	Resigned
Uluomatootua Aiono	Presiding Member	Appointed	Next AGM
Sita Selupe	Principal	ex Officio	Next AGM
Kevin Pasene	Parent Representative	Appointed	Next AGM
Cecily Taufelila	Staff Representative	Appointed	Resigned
Bruce Levi	Other	Appointed	Next AGM
Taulu Schuster	Other	Appointed	Next AGM
Maggie Winterstein	Other	Appointed	Next AGM
Mike Fe'ao	Other	Appointed	Next AGM

Rise UP Academy

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,383 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Rise UP Academy 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.

ANALYSIS OF VARIANCE

YEAR ENDING 2022



Sharp Minds, Strong Bodies and Good Hearts
Raising Leaders One Child at a Time.
When we enrol your child, we enrol your whanau.

Our best generation Yet!

KEY TO TRAFFIC LIGHTS STATUS	COLOUR	MEANING	ACTION
	RED	NO PROGRESS, NOT STARTED	BOT TO DISCUSS / BRAINSTORM WAYS TO OVERCOME BARRIERS TO ACHIEVING OBJECTIVE.
	ORANGE	RISK / CONSTRAINT / CONCERN	MGT ASK BOT TO APPROVE AN INTERVENTION (E.G. APPROVE NEW RESOURCES OR ALTERNATIVE PROJECT PLAN)
	GREEN	ACHIEVED OR PROGRESSING ACCORDING TO SCHEDULE	MGT ARE CONFIDENT THAT NO EXTRA ACTIONS ARE REQUIRED TO MEET OBJECTIVE

ANNUAL GOALS AND OBJECTIVES 2022	WHO?	MONTHLY STATUS UPDATE
GOAL 1 ALL SYSTEMS GO! <i>Complete the transition from PSKH to a Designated Character school.</i>		
OBJECTIVE 1a Review and update schoolwide systems including policies and procedures Confirm Alternative Constitution with Ministry of Education Attend NZ School Trustees Association Conference and workshops for Professional development. Develop project plan for School Trustee elections at agreed milestone date	Principal Chairperson Principal/A1	<i>Application lodged with the Ministry of Education. Still Progressing</i> <i>Full board attendance, with opportunities to network and deepen understanding of governance roles.</i> <i>Not applicable. The timeframes for MOE to process the Alternative Constitution application will see this task deferred until the application has been processed and approved.</i>

OUTCOMES BY END 2022		MONTHLY STATUS UPDATE
<p>OBJECTIVE 1b Improve the Communications between Stakeholders.</p> <p>Review and update the Rise UP Academy Performance Story in alignment with the local Curriculum.</p> <p>Present to staff and embed measurements with quarterly reviews.</p> <p>OBJECTIVE 1c Review and develop Well-being framework</p> <p>Review Well-being policy and draft existing provisions/processes in place.</p> <p>Collaborate with MITEY -John Kirwan Foundation to enhance RUA Well-being framework.</p>	<p>PRINCIPAL/ SLT</p> <p>DP/WED1</p> <p>TL/WED1/A3</p>	<p><i>The Local Curriculum statement has been finalised- The alignment with all existing procedures and communications will progress in 2023. I.e -Induction, Planning & Assessment, reporting to stakeholders and marketing devices.</i></p> <p><i>The Performance story will be updated in 2023</i></p> <p><i>Initiated collaboration with John Kirwan Foundation and a great start.</i></p> <p><i>Progressing well and this work will continue throughout 2023-2024. A three year Memorandum of Understanding document is in place.</i></p> <p><i>The collaboration with The Mitey programme-John Kirwan Foundation is progressing well. There is good alignment with their Mana model which is a good framework to base our Building Learning Communities programmes on. The Mana model is a research based approach which is a good fit for RUA.</i></p>
Business As Usual:		
Present monthly finance reports and 2021 Annual report completed	Presiding Member	Completed.
Complete 2022 Charter and Analysis of Variance for 2021 to Ministry of Education	PRINCIPAL	Completed and presented.
Police review schedule	Board	Reviewed.

Summary:

2022 has once again been a year of managing and prioritising Staff well-being and student well being. Staff shortages at various milestones during the year saw our small team step in to cover each other to the best of their ability.

Systems are working well across the school with some constraints around space and storage. We have worked to remedy these and will work on creating space in 2023 for improved workflow and staff well-being.

The board is exemplary in their commitment to leading and guarding the vision of the school. This was demonstrated in their attendance at meetings and the NZSTA conference which prompted provocative discussions for our journey ahead.

Achieve sustained roll growth and plan for new school location by 2024**OBJECTIVE 2A | Develop a future student's enrollment and recruitment plan.**

Develop & Implement a Communications plan to include digital Strategy & Marketing plan for roll growth- Website, Instagram	AP	Progressing. This will be aligned with the Enrolment & transition process currently being updated.
Strengthen ECE partnerships with collaborative events i.e Language weeks, PPMs. 2022-2023-Open days	AP	Good strong relationships have continued to be established with our ECE centres and plans for each ECE to be given the opportunity to attend a different language week assembly for 2023 and appropriate school events.
Invite local Courier/media stories and opportunities i.e Front foot app launch	Principal	We have not taken opportunities to invite local media this year to our events. We can definitely do this in 2023.
Review the enrolment process, transition to school and early intervention support.	AP	Progressing well. New RUA enrolment form will be uploaded onto the Website. We still need to confirm what our '4 year old transition programme' will look like as we need to consider working with current staffing to make this work.
OBJECTIVE 2B Grow the presence of RUA in the state sector		
Collaborate with Mangere Kahui Ako to align RUA Charter goals and share best practice.	AP	Our initial year of Kahui Ako has been fruitful. We look forward to sharing with members our learnings and how it has impacted what we do at Rise UP Academy.
Collaborate with NZPF, NZSTA, NZPPA, APPA for collective impact.	Principal	All Leadership staff have taken opportunities to attend available conferences and meetings this year. Pro-active networking leverages

OUTCOMES BY END 2022		MONTHLY STATUS UPDATE
		collective knowledge from other principals and boards of trustees to strengthen our practices.
OBJECTIVE 2B Develop a clear and agreed plan with the Ministry of education on triggers and plans for the permanent site. Schedule regular quarterly meetings with RUA board and MOE to work proactively on property plans.	Principal	The Ministry of Education stated in October that they would have an update within the next nine months. 10YPP was approved by the board.
SUMMARY: Stakeholder relationships have strengthened within and amongst our internal and external networks. We will continue to progress most of the goals in 2023. The Kahui ako provides time and space for excellent korero and collective impact across our local community. There are many opportunities to participate in local school events and these are warmly welcomed by students, staff and whanau. The Ministry of Education decisions on our permanent location hold great bearing on our strategic decisions. Property and roll growth are real constraints for our current position.		
GOAL 3 GUARD THE DEPOSIT Enhance the leadership and teaching practice		
OBJECTIVE 3A Redesign the staff appraisal/growth cycle 1. Implement the new Professional Growth Kato cycle including documents, induction, and accessibility. 2. Evaluate the impact of the Professional Growth Kato cycle.	DP DP	Progressing well with a Term 1 to term 1 period of review. To be reviewed at the end of the Term 1 period.
OBJECTIVE 3B Review and modify local curriculum to amplify Designated Special character and digital literacy. 1. Complete the 2022 version of RUA Curriculum 2. Develop the Google Workplace to access the Local Curriculum resources, tutorials etc.	AP DP	1: Completed. The Presiding Member, Principal and Senior Leadership team have unpacked and made suggestions to the Final Draft 'RUA Curriculum Statement & Intent'. 2. Still progressing. 3. A whanau fono was held on 27th September and attended by a good number of families. Whanau agrees and understands the need for

OUTCOMES BY END 2022		MONTHLY STATUS UPDATE
3. Plan and hold a whanau fono to clarify the RUA local Curriculum	WED1/SLT	Well Being to be prioritised for both staff and students. Our parents were also informed about the need for a Mental Well being policy that will be drafted, passed through Board then unpacked with whanau early 2023.
<p>OBJECTIVE 3C Review Assessment procedures to align with Local Curriculum</p> <p>1. Align assessment tools with local Curriculum for reporting to parents, reporting to board to include the NZ Curriculum Key competencies.</p> <p>2. Review the impact of Professional development to ensure effective consistency of practice and return on investment. ie Assessment for Learning, ALIM, ALL, Inquiry Learning, Moves for Minds, Springboard, Quick 60, PACT, Mitey</p>	<p>AP/DP</p> <p>AP</p>	<p>Progressing.</p> <p>With the Local Curriculum refresh roll out and to be implemented by 2026, we will look at the additional teacher only days given by the Ministry in 2023 and 2024 to plan what support we need and how this will look like at RUA.</p> <p>We have discussed the need for a shared understanding of Acceleration, as we saw the impact of ALL and ALiM in previous years and with current teachers who have had the PD. We have applied again for 2023, Accelerated Literacy Learning) and Accelerated Learning in Maths..</p> <p>AFL - we will continue to put new staff on this as needed.</p> <p>Inquiry Learning - Our Principal and Leadership team will deliver in house PLD for Inquiry as needed for staff.</p> <p>Mitey- We are now half way through our Year 1 and we have had several opportunities for staff to observe facilitators which has been great. DRAFT Policy for Mental Health Education attached for discussion and recommendations from the Board. Mitey programme will be the focus in Term 1 2023 and will be our Inquiry, PLD and sessions with Mitey facilitators for Term 1 2023 are confirmed.</p>
OBJECTIVE 3D Student Achievement Goals - Literacy		Teachers have enjoyed the Structured Literacy PLD provided by an external consultant. We have planned to have a consultant to come and

Improve the students' knowledge and capabilities of literacy acquisition in years 1- 8 to achieve better outcomes.

1. Accelerate the number of students working at expected curriculum level.

2. Maintain the number of students working above curriculum level.

DP/AP/JL

DP/AP/JL

model for staff early in Term 1. Staff will continue to build their knowledge and capacity around the Structured Literacy framework in 2023. SLT will make recommendations in terms of resourcing required to ensure teachers are well resourced and supported.

Student Achievement - EOY
See appendix-1 STAD EOY 2022

Progressing, and as we continue our Learning Conversations in 2023, focussing on Reading, Writing, Inquiry, we are going to include these students who are working above and track intentionally.

Summary:

3D (1) Accelerate the number of students working at expected curriculum level.

Writing:

- EOY showed students at and above cohort maintained progress
- Increased number of students working at expected level from 30% to 32%
- Mid Year data showed 2 x Y1, 2 x Y4, 1 x Y7, & 1 x Y8 already above expectation and maintained at expected level at EOY
- Shifts were seen with our Target students in terms of progress moving towards expectation but were not there at EOY

Reading:

- Mid Year data showed 12% of Year 4-8 were working at expected level
- EOY showed 20% reached expected level
- Years 1-3 showed 7 students at expectation at Mid year and maintained this at EOY

Maths:

- 20 students from Years 4-8 were 'At' expectation at the beginning of year
- 8 of these Years 4-8 'AT' students maintained progress and remained within expectation
- 5 of the 'At' Years 4-8 students accelerated progress and moved to 'Above' expectation at EOY
- 7 Years 4-8 students moved to the 'Of concern'

3D (2) Maintain the number of students working above curriculum level.

Writing

- EOY showed students at and above cohort maintained progress
- The students in Years 1, 5, 6 & 8 that were reflected in the 'Above' cohort Mid Year remained by the End of year
- Our sole Year 8 student who was 'Above' at the beginning of year moved to 'At'
- Shifts were seen with our Neuro Diverse students but not to expectation

Reading:

- Mid Year data showed 3 students of Year 4-8 were working 'Above' expectation
- 2 of the 'Above' students maintained this at EOY the other 1 student moved to Expected
- 4 more students moved to 'Above' expectation totalling 7
- Years 1-3, 3 students were 'Above' at Mid year and 2 maintained 'Above' expectation with 1 moving to expected.

Maths:

- 3 students from Years 4-8 were "Above" expectation at the beginning of year
- 2 students both from Year 7, maintained progress and remained in the 'Above' expectation EOY

- 1 Year 8 student moved to 'At' expectation
- EOY showed 7 students in the 'Above' expectation - 4 more students
- 1 Year 5 student showed high acceleration and moved from 'Of Concern' into the "Above" cohort

NEXT STEPS:

Assessment: Review our Year 1-3 Assessment tools, Unpack Formative practices, Teachers completing assessments and using SMS to collect and report information

Monitoring: Teachers to continue to engage with Learning Conversations (Teacher as Inquiry), Senior leaders collecting student voice regularly, Continue to monitor Target students and refer on to Awhi

PLD: Targeted PLD for Phonics, Oral Language, Numeracy workshops, Sharing ALiM & ALL principles, PTAP strategies, Learning Assistants receiving PLD. Junior Assessments (Mutukaroa),

Whanau Engagement: Provide opportunities for whanau to acquire strategies to help them with Reading, Writing & Maths at home, Share school wide data, Align PATH goals with their child's goals

Resources: Review resources and accessibility across Reading, Writing & Maths. PLD for use of Resources across Reading, Writing & Maths.

OBJECTIVE 3E Neuro Diverse Learners

1. Demonstrate progress and achievement for Neuro Diverse learners cohort in alignment with RUA Graduate Profile & NZC Key Competencies.

AP/JL

1: Progressing well. To continue this in 2023.

GOAL 4 WHANAU ENGAGEMENT | FAITHFUL WITH THE LITTLE
 Implement Sustainability plans for whanau engagement Strategy

4a

OUTCOMES BY END 2022		MONTHLY STATUS UPDATE
1. Develop Business Plan for programme sustainability and ongoing funding	PRINCIPAL	1. The 2022 RUA story is completed. A focus on ECE's in 2023 to provide seamless transition for whanau prior to enrolment at RUA. Quality Management systems to strengthen RUPT programmes and quality service delivery. The Longitudinal study will provide insight and learnings to share with funders and stakeholders.
2. Develop and Implement Impact Assessment framework	WED1	2. Implementation of our Impact framework is initiated and this will progress in 2023.
3. Develop digital strategy including Social Media and website upgrade	WED2/TBC	3. Still progressing with this in 2023.
4. Modify the database to align Impact measures and aggregate data for stakeholder reporting	WED2	4. These reports are now available on etap: Good To GO Volunteer Arm, PATH -aggregated data. The Hearts & Minds is the next report to be developed. The work on etap will continue in 2023.
5. Develop Hearts & Minds Toolkit resources and update Programme manual	WED1	5. Progressing well.
<p>SUMMARY:</p> <p>We supported 68 whanau in 2022.</p> <p>The Rise UP Building Learning Communities' 2022 story was completed and printed to capture our current position and current whanau impact stories.</p> <p>91% of whanau have now participated in the Hearts & Minds programme.</p> <p>87% of whanau participated in the PATH planning sessions.</p> <p>84% of whanau participated in the Parent partnership meetings.</p> <p>85% attendance at the Afterschool programme.</p> <p>63% of whanau have participated in the Synergy programme.</p> <p>The 2022 Impact assessment framework was implemented to capture outcomes and measures of success. This will continue to be embedded and modifications to our student management system for ease of reporting for various stakeholders.</p>		

LONGITUDINAL STUDY REPORT: There were no interviews this year. Discussions with Foundation North to explore whanau resilience and well-being during the Pandemic will be tabled for 2023 and also sharing and networking with the other MPEI organisations in a facilitated fono.

TUPEWISE FINANCIAL CAPABILITY PROGRAMME: In partnership with Vaka Tautua this programme has been offered to our Rise UP community. There were 8 whanau 9 participants and 12 children who participated in the programme. Our whanau have learnt practical strategies to budget, set financial goals, and discuss needs and wants with their children. Great to see learning conversations on money between parents and children. Graduation was held on Wednesday 14th December.

KEY TO TRAFFIC LIGHTS STATUS	COLOUR	MEANING	ACTION
	RED	NO PROGRESS, NOT STARTED	BOT TO DISCUSS / BRAINSTORM WAYS TO OVERCOME BARRIERS TO ACHIEVING OBJECTIVE.
	ORANGE	RISK / CONSTRAINT / CONCERN	MGT ASK BOT TO APPROVE AN INTERVENTION (E.G. APPROVE NEW RESOURCES OR ALTERNATIVE PROJECT PLAN)
	GREEN	ACHIEVED OR PROGRESSING ACCORDING TO SCHEDULE	MGT ARE CONFIDENT THAT NO EXTRA ACTIONS ARE REQUIRED TO MEET OBJECTIVE