RANGITĪKEI COLLEGE

2025 Annual Report

Rangitīkei College Pouwhenua

Our core purpose/ te koronga: **Ad Altiora|Mauri Ora** *(towards higher things, to flourish and have life)*

Our vision/ tūrua pō:

Building an engaged, empowered, and flourishing learning community that knows no limits; where we honour ourselves, each other, and the world around us

Our values/ ngā mea matapopore

Respect

Endeavour

Aroha

Perseverance

(REAP)

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Statement of variance: progress against targets

Strategic Goal 1:
As per the strategic plan

To successfully prepare for, and implement, the changes in the National Certificate of Educational Achievement.

Annual Target/Goal:

Continue to embed the new Level 1 NCEA across all learning areas in 2025, with a particular emphasis on developing numeracy and literacy from Years 9 – 11.

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	What did we achieve? *What were the outcomes of our actions? What impact did our actions have?*	Evidence *This is the sources of information the board used to determine those outcomes.*	Reasons for any differences (variances) between the target and the outcomes *Think about both where you have exceeded your targets or not yet met them.*	Planning for next year – where to next? *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Enhanced tracking of student literacy and numeracy attainment in Year 9-10, and communication of this to staff and whānau. **Structured interventions put in place Years 9-11 for students at high risk of not achieving NCEA literacy and numeracy requirements.**	• There was ongoing emphasis and prioritisation on lifting literacy and numeracy through all levels. • In almost all professional development, this was something that was returned to and remained a focus – not only how is this going to improve our students literacy and numeracy, but also through the introduction of weekly literacy challenges and support for all teachers to use the same writing process and paragraph structure. • Support from Te Manu Ka Rere and the employment of two teachers to support Literacy and Numeracy at all levels ensured a strong focus on Lit/Num and targeting support directly at students who needed it. • NCEA literacy and numeracy results were pleasing, with our overall results being above the national average. *(Add screen shot here)* • NCEA Level 1 results showed improvement from 2024, with overall	• Principal written and verbal reports to Board • Spreadsheets recording student achievement data. • Student literacy and numeracy data reorganised on KAMAR and also placed in individual teachers' markbooks to promote awareness and understanding of levels across all teachers. • Staff participation in weekly literacy challenges • 2025 NCEA results from KAMAR	• The targeted focus and rigour around literacy and numeracy clearly had an impact with the majority of students in Years 11 – 13 gaining both Literacy and Numeracy. • The employment of teachers to focus solely on Literacy and/or Numeracy clearly had a positive effect in getting those who were struggling across the line.	In 2026 we need to continue to embed the gains made in 2025 and enhance these. This will involve developing the following ongoing initiatives: • Wider schoolwide staff professional development on assessment and moderation in all learning areas with all staff involved in the Ministry supported Assessment PLD (6 months). • The evaluation of the employment of a tracking and monitoring coordinator to identify students at risk earlier in the year. • Continued use of the CAAs strategically with a view to getting more students across the literacy and numeracy line through the CAAs

	achievement well above EQI averages, equalling National results. *(Add screen shot here)* • Level 2 and 3 NCEA results were similar to our 2024 results with Year 12 Level 2 pass rates slightly lower than the national average; Year 13 Level 3 pass rates showing a significant improvement from those in 2025.			

Strategic Goal 2:

As per the strategic plan

To review and strengthen the content and delivery of the school curriculum, and ensure that it meets the requirements of Te Mātaiaho/NZ Curriculum with integrity.

Annual Target/Goal:

Continue to embed the principles of Poutama Rautaki into all teachers' practice as curriculum changes are rolled out.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	*What were the outcomes of our actions? What impact did our actions have?*	*This is the sources of information the board used to determine those outcomes.*	*Think about both where you have exceeded your targets or not yet met them.*	*What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Poutama / Rautaki used and referred to at staff meetings. **Staff Professional development Cycles re-established and use Poutama / Rautaki as their foundation.** **Professional development programme with 3M Learning (Martin Hughes) focussing on developing teacher pedagogy relating to differentiation, scaffolding and feedback.** **To continue not to use chromebooks in Year 9-10 in Term One focus on a screen-free classroom experience and to reintroduce using school protocols and good practice.** **To redesign written reports to reflect curriculum progress.**	• Changes in government priorities meant that development and implementation of *Te Mātaiaho* was, at best, delayed. This became less of a focus due to the new environment. However, curriculum development continued in departments with a particular focus on Year 9 and 10 English and Maths, in preparation for the start of 2026. • Poutama / Rautaki principles are fully grounded in classroom management practices, use of digital technologies, student support, feedback and overall expectations. • Professional Growth Cycles have been developed using not only Poutama / Rautaki as their foundation, but also the new Teaching Profession Standards. • The 3M professional development programme continued through until the end of Term 1, when cost limitations contributed to a decision not to continue with the programme. Nevertheless, it continued to push staff in reviewing and reflecting on their teaching pedagogy. Take up from staff was variable.	• Board reports and meeting minutes • Teacher review and feedback • The use of the *Poutama|Rautaki* booklet that is at once a statement and a resource for teaching pedagogy at Rangitīkei College. • New PGC requirements for teachers as well as the provision of time during PLD Mondays for working on PGCs, in recognition that teachers need time to do this. • Monday staff hui are dedicated to PLD rather than only general staff business. This has also allowed us to identify staff needs and has also resulted in the strengthening of a school wide approach to Literacy. • # of Smoothwall Monitor Alerts reduced	• The biggest variation was the pausing of any development to implementing Te Mātaiaho due to changes in central government. • The decision to discontinue with PLD from 3M Learning was made at the end of Term 1, after reviewing the future financial implications and to coincide with the start of the new principal.	• Completed Paotama / Rautaki booklet presented to all staff • The focus will be more on teaching pedagogy, especially locking in *Poutama|Rautaki*. To support this, there will be a continued focus on PD delivered through regular Monday meetings, and the provision of time for the implementation of the newly developed staff professional development cycles. • Strategies that teachers find useful to be shared with others to reinforce consistency and engagement (can be part of the Monday PLD hui) • Chromebooks will remain off-limits (apart for reasonable exceptions) in Years 9-10 for Term One. • Reporting changes need to be reviewed further in light of new Government requirements.

- Not to using Chromebooks at all in Year 9-10 during Term One continues as this is being written. It allows a phased reintroduction to screentime in school and avoids the sense of Chromebooks becoming a default option for students.
- *Something about report cards…*

Strategic Goal 3:

As per the strategic plan

To promote equitable outcomes for all students

Annual Target/Goal:

To increase levels of student attendance across the school.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	*What were the outcomes of our actions? What impact did our actions have?*	*This is the sources of information the board used to determine those outcomes.*	*Think about both where you have exceeded your targets or not yet met them.*	*What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Identify areas where school monitoring of attendance can be strengthened and communicated. **Identify students at risk of significant non-attendance earlier and take steps to mitigate the risk.** **Enhance communication between the pastoral team and whānau in relation to attendance concerns.** **Continue increased engagement with Te Puna Kaiherenga Whanau Kaimahi Attendance Advisor to effectively engage with whānau to assist them getting their children to school.** **Utilise Ministry support once it becomes available.**	• A completed Attendance Management Plan which is published on our school website. This plan led to further clarity around: • The areas where school monitoring of attendance could be strengthened and communicated; • Use of Absence codes for recording different types of absences; • Clarity of expectations for whānau teachers, the pastoral team and administration; • The identification of students at risk; • Communication between the school and whānau / guardians. • Attendance has continued to be a key focus throughout the pastoral system, and is the forefront of pastoral discussions with whānau. • Specific responsibility for monitoring attendance, supporting Kaiako and analysing term by term relevant data	• Anecdotal staff feedback following professional development around the new Attendance Management Plan. • Everyday Matters Attendance Statistics *(put copy here).* • School attendance records. • Strong connections with the local Attendance Advisor, with her replacement for 2026 introduced to staff and whānau. • Use of KAMAR for automated attendance letters home. • MOE PLD day for the Principal and SLT in charge of Attendance was worthwhile and very helpful in establishing the required Attendance Management Plan.	• The increase in attendance levels, as shown in the Everyday Matters Attendance data is partially due to clearer directives from the ministry around codes for absences, strikes and other school closures. • It is worth noting that for every term 2021-2025, the rate for Māori attending school <70% of the time is almost twice the rate as for Pākehā. This is almost the exact inverse of those attending 90%+ of the time. Clearly, we need to continue to explore ways to get more Māori rangatahi engaged in school and attending regularly.	• Update the Attendance Management plan at the end of Term 4. • Working towards equitable outcomes will remain a key focus. This will include a continued focus on attendance as an indicator of future achievement and engagement. • Because of the value of sport, the Board has committed to ‘fees-free’ sport for 2026 and will resource this from within its own budget. • To continue to provide a wide variety of learning pathways for students and to support individual needs. • Joint project with the local iwi and attendance service to provide transportation to school for students who are chronically late / absent

	is with SLT. This raises attendance to be a top priority for all. • A close relationship formed with the Attendance Service (contracted to Ngā Wairiki Ngāti Apa). • Full teaching staff engagement in Kahui Ako iwi engagement programme. • Improved attendance statistics from Everyday Matters. • Support from the Ministry has been offered and welcomed.			

Strategic Goal 4:

As per the strategic plan

To deepen students' sense of wellbeing, connection and identity.

Annual Target/Goal:

To continue to develop the school environment and structures (including behaviour management) to encourage student wellbeing and connection to the college.

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	What did we achieve? *What were the outcomes of our actions? What impact did our actions have?*	Evidence *This is the sources of information the board used to determine those outcomes.*	Reasons for any differences (variances) between the target and the outcomes *Think about both where you have exceeded your targets or not yet met them.*	Planning for next year – where to next? *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
The school pastoral system increasingly framed through a Te Whare Tapa Wha lens. **Develop initiatives to promote general staff wellbeing.** ***Poutama Manawa* document (behavioural management, processes and systems) ratified and implemented by Pastoral Team and wider staff.** **Development of Putama 'Tikanga' document that outlines school protocols and ways of doing things for future reference.** **Further development of student leadership programmes – including prefect team, house leadership, Year 9 – 10 leadership opportunities.** **Promote use of physical environment, within and outside school, as places of connection and pride.**	• PB4L PLD, Trauma Informed Practices and the re-establishment of Year Level Pastoral hui allows for information sharing and consistent practices to be established school-wide. • General staff wellbeing was given attention with weekly Gratitude awards (under review), social activities and team building activities. These will be further developed in 2026. • With the new principal, the Senior Leadership Team has been restructured to ensure support for all areas of the school. This will be reviewed at the end of 2026. • The *Poutama Manawa* document remains the core underlying structure of our Pastoral systems. • A new process is in place for the selection of student leaders, involving staff and student input as well as a formal criteria and process for selection.	• School tikanga is evident in a wide range of school activities, and visually around the school. Many teachers start their lessons and kai time with karakia. • Anecdotally, many, many visitors continue to comment on the high standard of the grounds and buildings. This is a reflection of the quality of the Property Team who work seamlessly with the Business Manager to make our site something worthy of pride and respect. • After the storms in early 2026 approximately 50 volunteers (students, staff, parents) gathered to repair broken fences, remove fallen trees and debris and make the grounds safe for our students. • Student leaders are confident and visible.	• The retirement of our long serving Principal at the end of Term 1 meant some initiatives, such as the development of the Putama Tikanga document, were put on hold or slowed while the new principal was in the early stages of beginning principalship.	• Explore ways to increase engagement with the newly appointed Te Puna Kaiherenga Whanau Kaimahi Attendance Advisor to effectively engage with whānau to assist them getting their children to school (see #3 around transportation to school). • It is likely that the school will develop a 'Poutama' document outlining its tikanga. • Review the restructuring of the Senior Leadership Team.

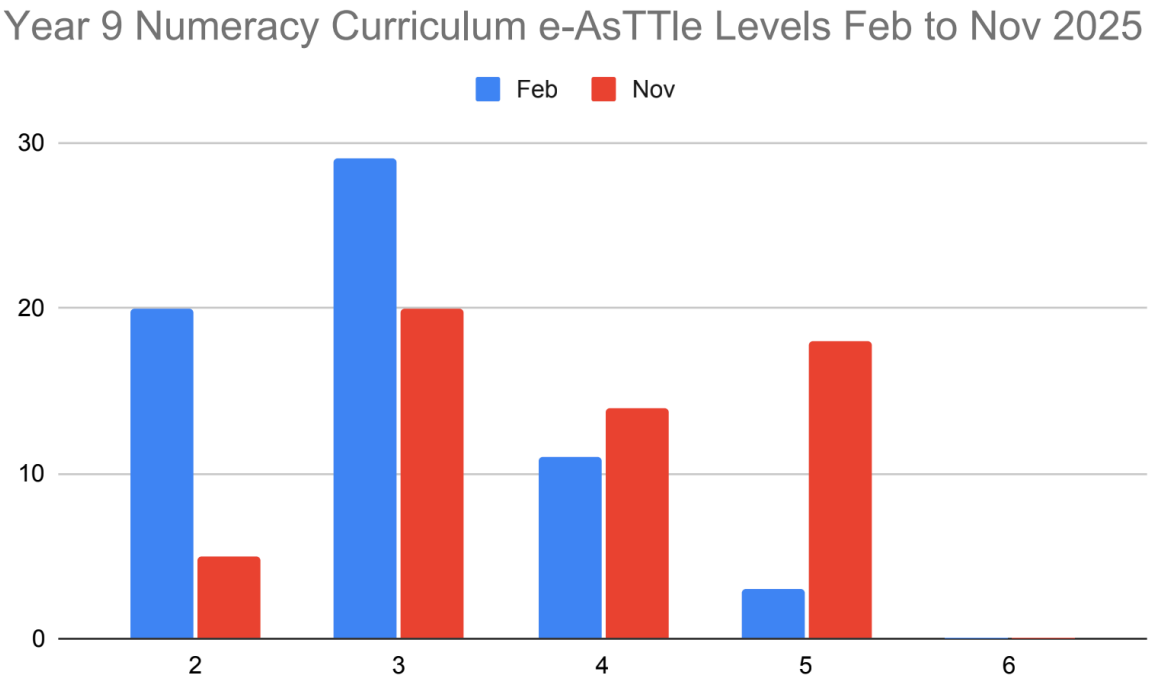
	• Student leaders are instrumental in leading, or being highly visible in assembles, open evenings, Year 9 induction as well as other opportunities outside of school. • The school grounds are beautifully presented and well looked after by all; showing that our entire community respects and enjoys them.			

Evaluation and analysis of the school's students' progress and achievement

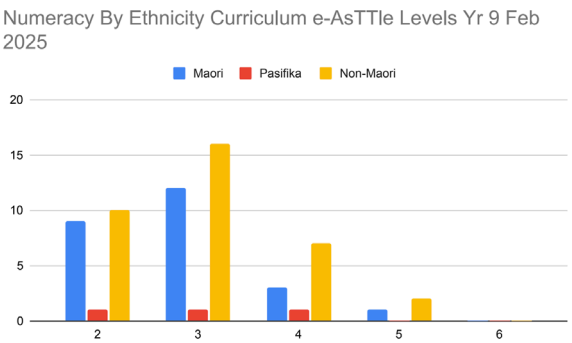
Year 9 Numeracy (Feb – Nov 2025)

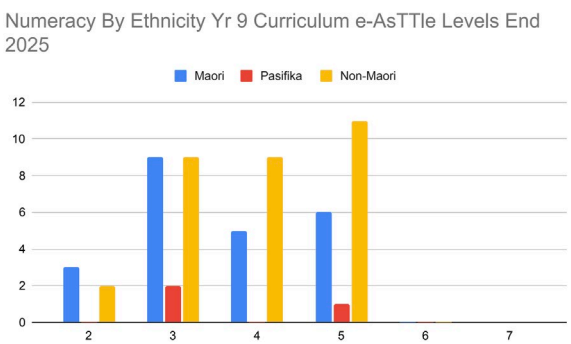
Executive Summary

This report analyses the numeracy achievement and progress of Year 9 students using e-AsTTle curriculum levels collected in February and November 2025.



Overall, the cohort demonstrated a highly positive upward shift, moving away from lower curriculum levels (Levels 2 and 3) toward independent and higher-tier capability (Levels 4 and 5). While progress is visible across all tracked demographic groups, targeted disparity gaps remain between Māori, Pasifika, and Non-Māori students that warrant continued focus moving into Year 10.





Overall Cohort Progress

The shift in overall student distribution shows an encouraging trend, with a significant reduction in the percentage of students operating at under-achieving levels by the end of the year.

Key Performance Shifts:

- **Level 2:** Decreased dramatically from **31.7%** of the cohort in February to just **7.9%** in November. This highlights the success of targeted foundational interventions early in the year.
- **Level 3:** Shrunk from the largest initial group at **46.0%** down to **31.7%**.
- **Level 4 (At/Near Expected Level):** Grew from **17.5%** to **22.2%**.
- **Level 5 (Extension/Advanced):** Saw the most substantial growth, growing from a minor **4.8%** in February to **28.6%** by November.
- **Level 6:** Remained static at **0%**, indicating that while top students made leaps into Level 5, none quite crossed into Level 6.

Summary Table: Cohort Distribution %

e-AsTTle Level	February 2025 (%)	November 2025 (%)	Net Change
Level 2	31.7%	7.9%	-23.8%
Level 3	46.0%	31.7%	-14.3%
Level 4	17.5%	22.2%	+4.7%
Level 5	4.8%	28.6%	+23.8%
Level 6	0.0%	0.0%	0.0%

Ethnicity-Based Achievement Breakdown

*Note: Percentages within this section represent the proportion of students **within that specific ethnic group** to clearly highlight equity and progress trends.*

Māori Students (Group Total: 25 Students)

Māori students showed definitive upward movement, though a core group still requires ongoing foundational support.

- **February Profile:** Heavily clustered at Level 2 (**36.0%**) and Level 3 (**48.0%**), with only **12.0%** at Level 4 and **4.0%** at Level 5.
- **November Profile:** Level 2 dropped significantly to **12.0%**. Level 3 remains the largest cluster at **36.0%**. Encouragingly, Level 4 rose to **20.0%** and Level 5 saw a notable increase to **24.0%**.

- **Takeaway:** A solid upward push into higher levels, though nearly half of the Māori cohort (**48.0%**) finished the year at Level 3 or below.

Pasifika Students (Group Total: 3 Students)

Due to the very small sample size represented in this data, individual student shifts represent large percentage swings (**33.3% per student**).

- **February Profile:** Evenly split with **33.3%** (1 student) each at Levels 2, 3, and 4.
- **November Profile: 0%** of students left at Level 2. The distribution shifted to **66.7%** at Level 3 and **33.3%** at Level 5.
- **Takeaway:** Complete movement out of the lowest band (Level 2), with one-third of the group successfully accelerating into Level 5 extension status.

Non-Māori Students (Group Total: 35 Students)

Non-Māori students achieved the highest overall shift into acceleration and extension bands.

- **February Profile:** Clustered primarily at Level 3 (**45.7%**) and Level 2 (**28.6%**), with **20.0%** at Level 4 and **5.7%** at Level 5.
- **November Profile:** Level 2 dropped to **5.7%**. Level 3 fell to **25.7%**, while Level 4 rose to **25.7%**. Crucially, Level 5 expanded to become the largest single group at **31.4%**.
- **Takeaway:** This group experienced a powerful shift toward the upper levels, with **57.1%** of these students finishing the year at Level 4 or Level 5.

Key Findings & Next Steps

Strengths Identified:

- **Successful Bottom-End Remediation:** Dropping the Level 2 cohort footprint from **31.7% down to 7.9%** proves that the school's high-needs intervention strategies were highly effective.
- **Excellent Middle-to-Top Acceleration:** The explosion of Level 5 achievement (growing by a net **23.8%**) indicates that the curriculum successfully stretched middle-tier students into high achievers.

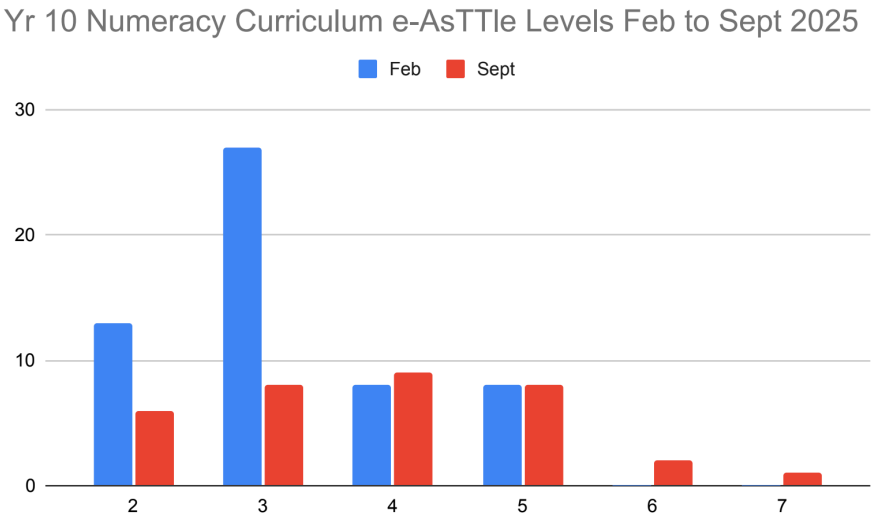
Areas for Strategic Focus in Year 10:

- **Addressing Equity Gaps:** While Māori and Pasifika students made great strides, Non-Māori students still transitioned into the top-tier extension bands (Level 5) at a higher rate. Targeted equity initiatives and culturally responsive numeracy frameworks are recommended to bridge this gap in Year 10.
- **Targeted Support for Remaining Tail:** Collectively, **39.6%** of the entire Year 9 cohort (25 students across all ethnicities) are finishing the year at Level 2 or Level 3. These students will enter Year 10 below expected curriculum benchmarks and should be prioritized for early diagnostic support at the start of the next school year.

Year 10 Numeracy (Feb – Sept 2025)

Executive Summary

This section of the report analyses the numeracy achievement and progress of Year 10 students using e-AsTTle curriculum levels collected in February and September 2025. To provide a standardised view of growth, all raw student counts have been converted into cohort percentages. Overall, the cohort demonstrated an strong upward shift, driven by a migration of students out of lower foundational bands (Levels 2 and 3). Over the course of the year, student tracking widened into higher capability brackets, culminating in successful extension performance at Levels 6 and 7.



Overall Cohort Progress

The shift in overall student distribution shows an encouraging trend, significantly decreasing the percentage of under-achieving students while introducing top-end extension success.

Key Performance Shifts:

- **Level 2:** Decreased by more than half, dropping from **23.2%** of the cohort in February down to **10.7%** in September.
- **Level 3:** Shrunk dramatically from a cohort-high **48.2%** down to just **14.3%**, representing a massive wave of students climbing into higher brackets.
- **Level 4 (At Expected Level):** Rose slightly from **14.3%** to **16.1%**.
- **Level 5:** Stood at **14.3%** in February and maintained a stable footprint at **14.3%** in September as students transitioned through this level.
- **Level 6 (Extension):** Broke out from **0%** in February up to **3.6%** by September.
- **Level 7 (Advanced Extension):** Emerged from **0%** at the start of the year to reach **1.8%** by September.

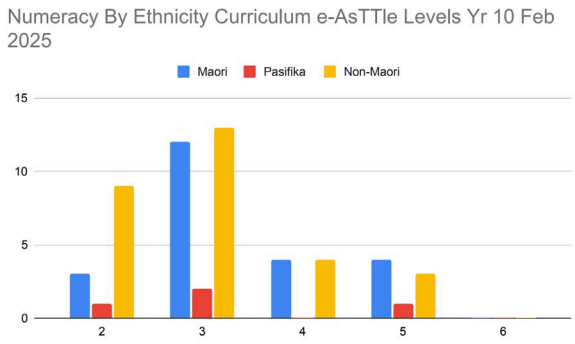
Summary Table: Cohort Distribution %

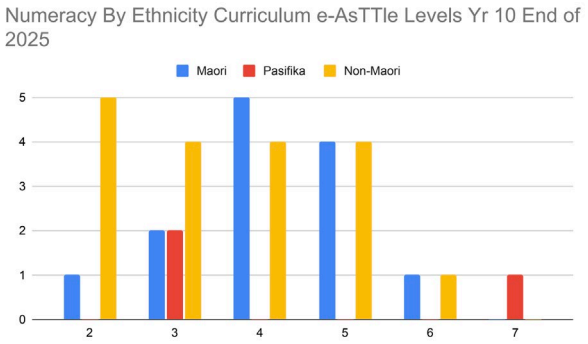
e-AsTTle Level	February 2025 (%)	September 2025 (%)	Net Shift
Level 2	23.2%	10.7%	-12.5%
Level 3	48.2%	14.3%	-33.9%
Level 4	14.3%	16.1%	+1.8%
Level 5	14.3%	14.3%	0.0%
Level 6	0.0%	3.6%	+3.6%
Level 7	0.0%	1.8%	+1.8%

Ethnicity-Based Achievement Breakdown

*Note: Percentages within this section represent the proportion of students **within that specific ethnic group** to clearly highlight equity and progress trends.*

Māori Students (Group Total: 24 Students)





Māori students displayed progressive upward mobility, notably reducing low-level clustering and advancing their mid-to-high tier performance.

- **February Profile:** Clustered heavily at the lower end with **12.5%** at Level 2 and a large **50.0%** at Level 3. Levels 4 and 5 each sat at **16.7%**.
- **September Profile:** Level 2 held steady at **12.5%**, but Level 3 dropped significantly to **37.5%**. Growth shifted upwards, with Level 4 increasing to **20.8%** and Level 5 rising to **25.0%**.
- **Takeaway:** While the lower tail remains a focus, it is fantastic to see nearly half the cohort (**45.8%**) finishing the year at Level 4 or 5.

Pasifika Students (Group Total: 4 Students)

Because of the small sample size, individual student movements create large percentage swings (**25.0% per student**).

- **February Profile:** Stood at **25.0%** (1 student) at Level 2, **50.0%** (2 students) at Level 3, and **25.0%** (1 student) at Level 5.
- **September Profile:** Level 2 dropped completely to **0%**. Level 3 held steady at **50.0%** (2 students), while Level 5 sat at **25.0%** (1 student).
- **Takeaway:** Good progress with complete movement out of the lowest band (Level 2).

Non-Māori Students (Group Total: 28 Students)

Non-Māori students achieved a highly pronounced migration out of lower levels, shifting heavily into the upper tiers of the curriculum.

- **February Profile:** Started with **32.1%** at Level 2 and a cohort-high **46.4%** at Level 3. Levels 4 and 5 sat at **14.3%** and **10.7%** respectively.
- **September Profile:** Level 2 fell sharply to **7.1%**. Level 3 dropped to **32.1%**, while Level 4 surged up to **32.1%**. Level 5 experienced a major acceleration, climbing to become the single largest bracket for this group at **39.3%**.
- **Takeaway:** An exceptional shift toward the upper levels, with **71.4%** of these students finishing the period at Level 4 or Level 5.

Key Findings & Next Steps

Strengths Identified:

- **Level 3 Breakthrough:** The reduction of overall Level 3 performance from **48.2% to 14.3%** is an milestone. It demonstrates that the core academic "middle" was successfully targeted and shifted upward.
- **Introduction of Elite Tiers:** Successfully moving students into Level 6 (**3.6%**) and Level 7 (**1.8%**) proves that the Year 10 pathways effectively challenged and extended top-tier learners.

Areas for Strategic Focus:

- **Persistent Tail in Level 2 and 3:** Despite excellent progress, a combined **25.0%** of the overall cohort (10.7% at Level 2 and 14.3% at Level 3) remain below expected senior secondary baselines. These students should be identified for explicit support as they transition toward NCEA preparation.
- **Equity Velocity:** Non-Māori students experienced a larger volume of growth into the high-tier Level 4 and Level 5 brackets. Continuing to embed culturally responsive scaffolding will help ensure Māori and Pasifika acceleration rates keep absolute pace with these upper-level shifts.

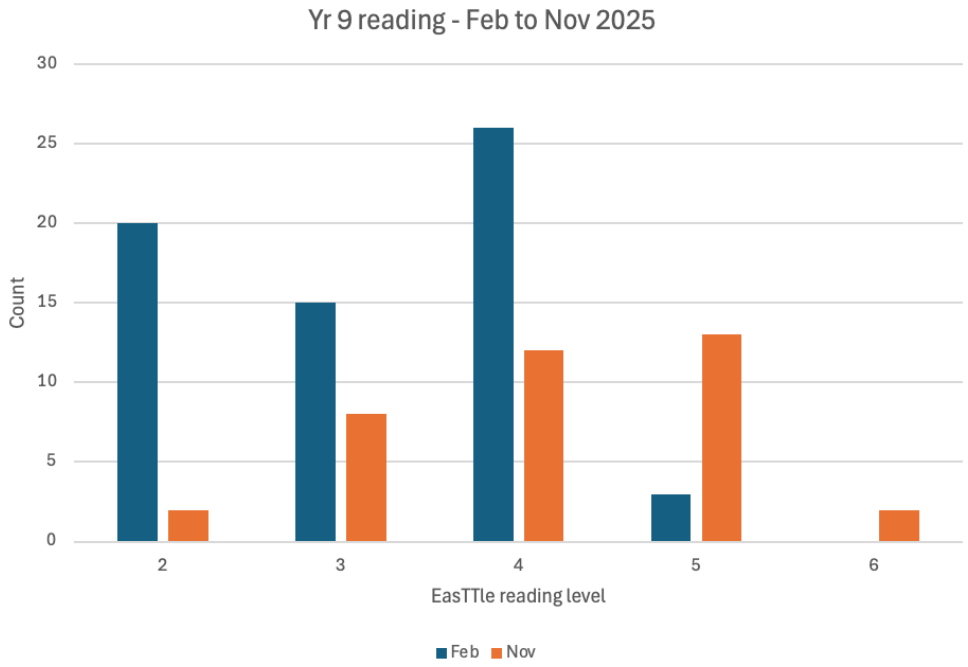
Year 9 & 10 Reading (Feb – Nov 2025)

Executive Summary

This report analyses the reading achievement and progress of Year 9 and Year 10 students using e-AsTTle curriculum levels collected in February and November 2025. To accurately reflect changing cohort sizes across the academic year, all raw student counts have been converted into percentages relative to the specific total of students tested in each period

Both year groups demonstrated significant literacy development. The dominant trend is a migration away from lower foundational bands (Levels 2 and 3) toward advanced curriculum capability (Levels 4, 5, and 6). While progress is evident across all demographic lines, targeted tracking reveals varying rates of acceleration between Māori, Pasifika, and Non-Māori students, providing clear areas of focus for strategic planning.

Year 9 Overall Cohort Progress



The Year 9 cohort experienced a significant upward shift, thinning out the lower tail of underachieving readers and substantially increasing the school's high-tier reading bands.

- **Level 2 (Critical Intervention):** Decreased sharply from **31.3%** in February down to just **5.4%** by November. This points to highly effective early intervention.
- **Level 3:** Shrunk from **23.4%** down to **21.6%** (8 students) as readers advanced out of foundational stages.
- **Level 4 (At Expected Level):** Began as the largest single bracket at **40.6%** and shifted down to **32.4%**. This decrease reflects an upward migration of mid-tier readers into advanced bands.

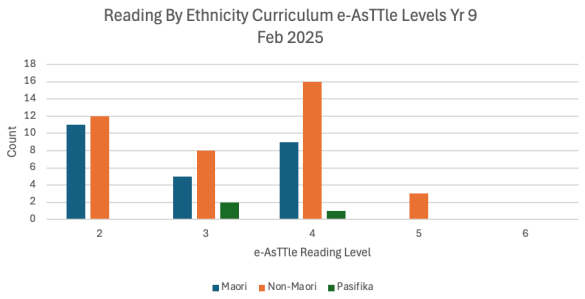
- **Level 5 (Extension):** Expanded drastically from a minor **4.7%** in February up to **35.1%** by November.
- **Level 6 (Advanced Extension):** Emerged from **0.0%** at the start of the year to compromise **5.4%** of the active cohort by November.

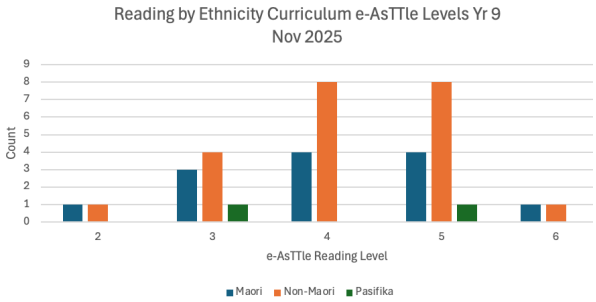
Summary Table: Year 9 Cohort Distribution %

e-AsTTle Reading Level	February 2025 (% of 64)	November 2025 (% of 37)	Net Shift
Level 2	31.3%	5.4%	-25.9%
Level 3	23.4%	21.6%	-1.8%
Level 4	40.6%	32.4%	-8.2%
Level 5	4.7%	35.1%	+30.4%
Level 6	0.0%	5.4%	+5.4%

Year 9 Ethnicity-Based Achievement Breakdown

Note: Percentages within this section represent the proportion of students **within that specific ethnic group** based on their corresponding group totals for each testing period.





Māori Students (Year 9)

. Māori students achieved good upward movement, with a strong contingent breaking into upper-tier capability.

- **February Profile:** Concentrated in the lower-to-middle brackets, with **44.0%** at Level 2, **20.0%** at Level 3, and **36.0%** at Level 4. No Māori students started at Levels 5 or 6.
- **November Profile:** Level 2 plummeted down to **7.7%** and Level 3 sat at **23.1%**. The cohort expanded significantly upward, with **30.8%** at Level 4, **30.8%** at Level 5, and **7.7%** breaking into Level 6.

Pasifika Students (Year 9)

- **February Profile:** Competent baseline start with **0.0%** at Level 2, **66.7%** at Level 3, and **33.3%** at Level 4.

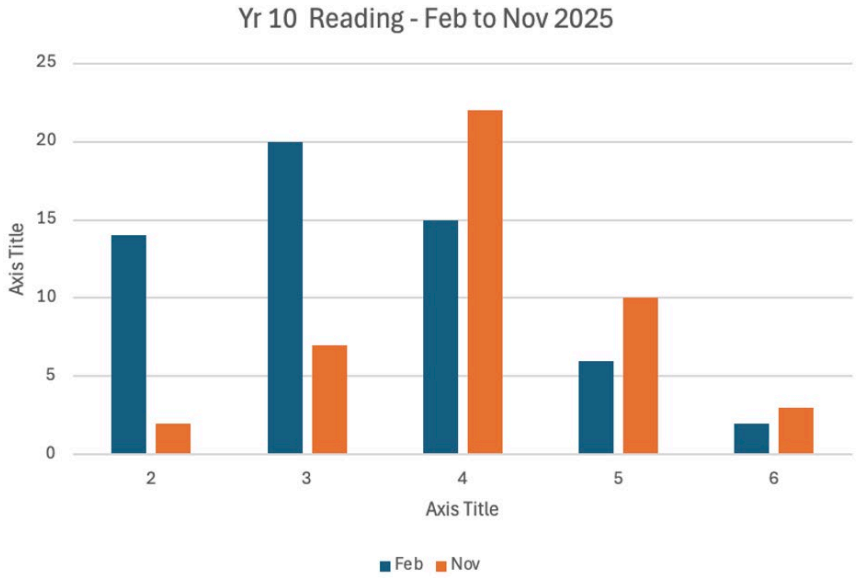
- **November Profile:** Complete shift out of lower bands into a strong higher-level profile: **0.0%** at Level 2, **50.0%** at Level 3, **0.0%** at Level 4, **50.0%** at Level 5, and **0.0%** at Level 6.
- Note the small numbers of students in this ethnic group means that these statistics are not significant

Non-Māori Students (Year 9)

Non-Māori students displayed overall acceleration, particularly shifting mid-tier readers into the upper levels.

- **February Profile:** Stood at **33.3%** at Level 2, **22.2%** at Level 3, **44.4%** at Level 4, and **8.3%** at Level 5.
- **November Profile:** Lower levels practically cleared out, with Level 2 falling to **4.5%** and Level 3 to **18.2%**. Level 4 sat at **36.4%**, while Level 5 grew to become the group's largest cluster at **36.4%**. Level 6 closed at **4.5%**.

Year 10 Overall Cohort Progress



The Year 10 reading data illustrates a powerful upward wave of progress. The cohort successfully moved beyond lower-level profiles to stack inside the expected and extension brackets by late November.

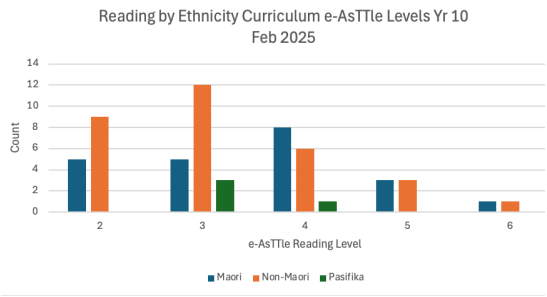
- **Level 2:** Down from **24.6%** in February down to a minor **4.5%** in November.
- **Level 3:** Dropped drastically from **35.1%** down to **15.9%** This represents the single largest developmental leap in the cohort.
- **Level 4 (At Expected Level):** Swelled significantly from **26.3%** up to **50.0%**, becoming the dominant cohort anchor.
- **Level 5 (Extension):** Rose from **10.5%** up to **22.7%**.
- **Level 6 (Advanced Extension):** Showed highly encouraging growth, climbing from **3.5%** up to **6.8%**.

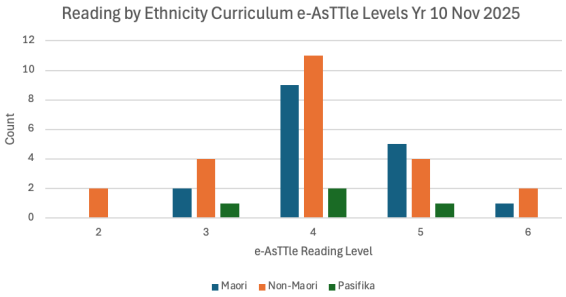
Summary Table: Year 10 Cohort Distribution %

e-AsTTle Reading Level	February 2025 (% of 57)	November 2025 (% of 44)	Net Shift
Level 2	24.6%	4.5%	-20.1%
Level 3	35.1%	15.9%	-19.2%
Level 4	26.3%	50.0%	+23.7%
Level 5	10.5%	22.7%	+12.2%
Level 6	3.5%	6.8%	+3.3%

Year 10 Ethnicity-Based Achievement Breakdown

Note: Percentages within this section represent the proportion of students **within that specific ethnic group** based on their corresponding group totals for each testing period.





Māori Students (Year 10)

Year 10 Māori students achieved an excellent profile shift, clearing out the bottom-tier completely by November.

- **February Profile:** Began with **22.7%** at Level 2, **22.7%** at Level 3, and a strong baseline centre at Level 4 (**36.4%**). Level 5 sat at **13.6%** and Level 6 at **4.5%**.
- **November Profile:** Very good baseline progress with **0.0%** of students remaining at Level 2. Level 3 dropped to **11.8%**. Growth consolidated in the upper half: Level 4 rose to **52.9%**, Level 5 expanded to **29.4%**, and Level 6 held steady at **5.9%**.

Pasifika Students (Year 10)

Again, a small group, so results are not significant.

- **February Profile:** Commenced with **0.0%** at Level 2, **75.0%** at Level 3, and **25.0%** at Level 4.
- **November Profile: 0.0%** remaining at Level 2. Level 3 fell to **25.0%**, while Level 4 surged to **50.0%**. Level 5 advanced to **25.0%**, demonstrating clear progress.

Non-Māori Students (Year 10)

Non-Māori students mirrored the wider school trend, compressing out of foundational reading and locking into target curriculum levels.

- **February Profile:** Clustered heavily at lower tiers with **26.5%** at Level 2 and a group-high **35.3%** at Level 3. Level 4 sat at **17.6%**, Level 5 at **8.8%**, and Level 6 at **2.9%**.
- **November Profile:** Level 2 fell down to **8.7%** and Level 3 dropped to **17.4%**. The group's primary density shifted directly into Level 4, which grew to **47.8%**. Level 5 and Level 6 rose successfully to **17.4%** and **8.7%** respectively.

Key Findings & Next Steps (Junior Literacy)

Major Strengths Identified:

1. **Very good Lower-End Intervention:** Reducing the Year 9 Level 2 footprint from **31.3% to 5.4%** and the Year 10 Level 2 footprint from **24.6% to 4.5%** represents an excellent literacy success. Support structures and guided remediation strategies applied throughout 2025 have proven highly effective.
2. **Dynamic Mid-Tier Acceleration:** Shifting large percentages of students out of Level 3 and Level 4 into extension bands (Level 5 and 6) proves that the junior curriculum successfully challenged capable students rather than letting them plateau.

Areas for Strategic Focus in 2026:

1. **Managing the Level 4/5 Transition for Māori Students:** While Year 10 Māori students completely cleared out the lowest achievement band (0% at Level 2) , a significant chunk (**52.9%**) is currently sitting at Level 4. As these students step into senior secondary pathways, targeted scaffolding will be deployed to intentionally nudge this group into Level 5 and 6 independent critical reading bands.
2. **Flagging the Remaining Tail for Senior Secondary:** Across both year levels, a combined total of **27.0%** of Year 9 students and **20.4%** of Year 10 students finish the academic year at Level 2 or Level 3. For the outgoing Year 10 students, this "tail" must be highlighted immediately to senior secondary English teachers to ensure appropriate foundational literacy support is active throughout the years of their senior programme.

2025 NCEA Achievement Report

This report combines overall achievement pass rates, literacy and numeracy competencies, university readiness, and certificate endorsement details for Rangitikei College during the 2025 academic year. The data is contextualized against national statistics and the school's Equity Index (EQI) band ("Many Socioeconomic Barriers").

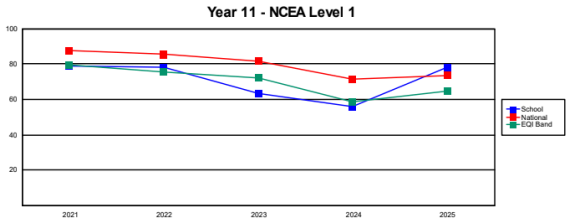
Overall NCEA & University Entrance Pass Rates (Enrolment-Based)

The enrolment-based metrics calculate achievement as a proportion of all students enrolled at the respective year level, offering a holistic view of school-wide attainment.

NCEA Level 1 Results

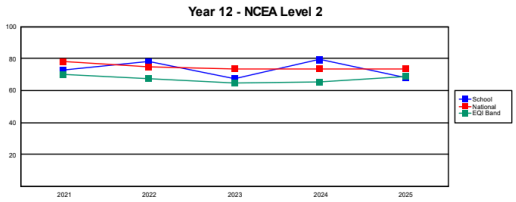
- **NCEA Level 1 (Year 11 Participation-Based): 64.5%** of participating Year 11 students achieved Level 1 NCEA in 2025. This represents a notable recovery from the 58.5% recorded in 2024, performing above the school's historical low but remaining below the national average of 70.8%.

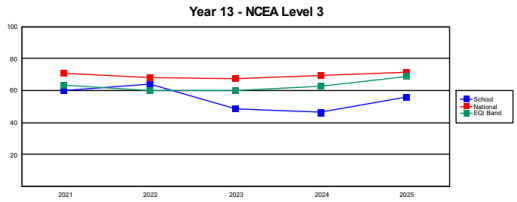
	Rangitikei College			National			Many Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Particpated
2021	79.2	42	53	87.9	43,071	49,003	79.3	4,136	5,215
2022	78.3	36	46	85.3	42,337	49,609	75.6	4,067	5,379
2023	63.3	38	60	81.9	42,371	51,733	71.9	4,193	5,831
2024	56.2	41	73	71.5	32,218	45,069	58.5	3,468	5,927
2025	77.9	53	68	73.5	33,645	45,755	64.5	3,893	6,031

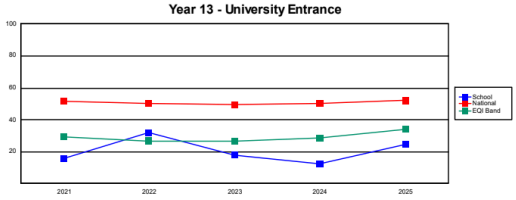


NCEA Level 2, 3 and UE Results

	Rangitikei College						National			Many Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2021	27 / 37	73.0	30 / 50	60.0	8 / 50	16.0	77.9	70.5	51.9	69.9	63.1	29.4
2022	40 / 51	78.4	16 / 25	64.0	8 / 25	32.0	74.9	68.2	50.3	67.4	59.7	27.0
2023	31 / 46	67.4	19 / 39	48.7	7 / 39	17.9	73.2	67.7	49.7	64.6	60.2	26.5
2024	38 / 48	79.2	18 / 39	46.2	5 / 39	12.8	73.6	69.4	50.6	65.2	62.7	28.4
2025	49 / 72	68.1	18 / 32	56.3	8 / 32	25.0	73.6	71.5	52.0	68.7	68.8	34.3







- **NCEA Level 2 (Year 12 Enrolment-Based): 50.0%** of enrolled Year 12 students achieved NCEA Level 2 (6 out of 12 students). This sits below the national average of 66.0% and the school's EQI band average of 67.7%.

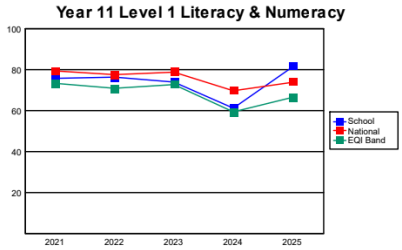
- **NCEA Level 3 (Year 13 Enrolment-Based): 25.0%** of enrolled Year 13 students achieved NCEA Level 3 (1 out of 4 students). This is lower than the national benchmark of 64.1% and the EQI band benchmark of 69.7%.

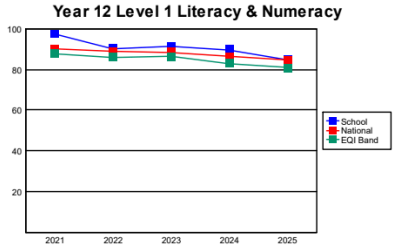
- **University Entrance (UE - Year 13 Enrolment-Based): 25.0%** of enrolled Year 13 students successfully attained University Entrance (1 out of 4 students). This aligns closely with the school's historical EQI band baseline of 28.4% but is below the national average of 35.3%.

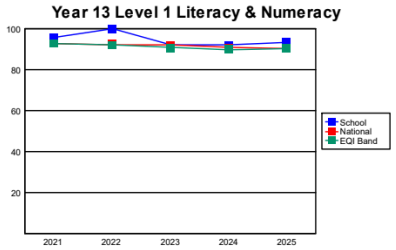
Literacy and Numeracy Achievement Rates

The Level 1 Literacy and Numeracy cumulative completion rates demonstrate strong baseline competencies across the senior school cohorts.

		Rangitikei College			National			Many Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2021	Literacy & Numeracy	75.9	97.3	96.0	79.2	90.1	92.9	73.0	87.9	92.9
2022	Literacy & Numeracy	76.0	90.2	100.0	77.2	88.7	92.5	70.7	86.0	92.2
2023	Literacy & Numeracy	73.8	91.3	92.3	78.8	88.4	92.0	72.6	86.1	90.8
2024	Literacy & Numeracy	61.0	89.6	92.3	69.6	86.4	90.8	59.1	83.0	90.0
2025	Literacy & Numeracy	81.6	84.7	93.8	73.8	84.6	90.6	66.3	80.7	90.6





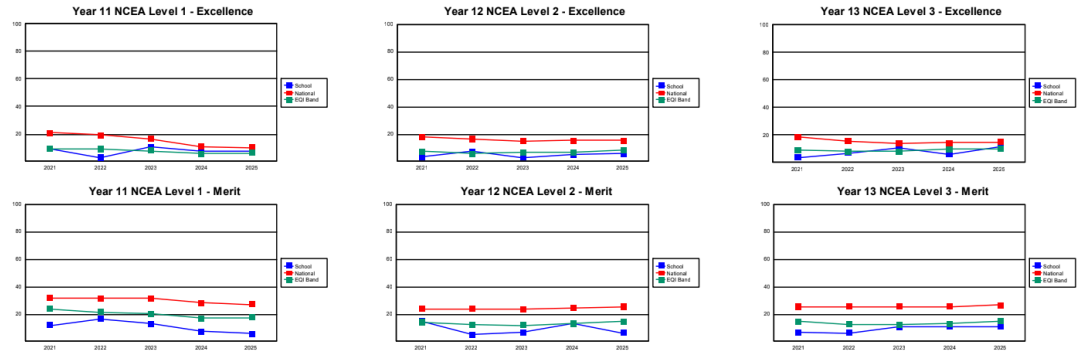


- **Year 11 Students: 81.6%** achieved their co-requisite literacy and numeracy standards. This is a sharp increase from 61.0% in 2024, placing Rangitikei College well ahead of both the National average (73.8%) and the regional EQI band average (70.6%) for this cohort.
- **Year 12 Students: 84.7%** attained the literacy and numeracy standards, remaining stable alongside the national average of 84.6%.
- **Year 13 Students: 93.8%** reached full achievement by the time they reached Year 13, surpassing the national average of 90.6% and the EQI band standard of 91.2%.

NCEA Certificate Endorsements (Excellence & Merit)

Endorsements recognize performance quality among students who successfully complete their respective NCEA certificates.

Academic Year	Rangitikei College Year 11 NCEA Level 1	Rangitikei College Year 12 NCEA Level 2	Rangitikei College Year 13 NCEA Level 3	National Year 11 NCEA Level 1	National Year 12 NCEA Level 2	National Year 13 NCEA Level 3	Many Socioeconomic Barriers (School Equity Index Band) Year 11 NCEA Level 1	Many Socioeconomic Barriers (School Equity Index Band) Year 12 NCEA Level 2	Many Socioeconomic Barriers (School Equity Index Band) Year 13 NCEA Level 3
Achieved with Excellence									
2021	9.5	3.7	3.3	21.1	17.9	17.9	9.4	7.6	8.3
2022	2.8	7.5	6.3	19.4	16.5	15.3	9.2	6.0	7.6
2023	10.5	3.2	10.5	16.7	15.0	13.6	7.7	6.8	7.5
2024	7.3	5.3	5.6	11.2	15.5	14.1	5.9	6.5	9.2
2025	7.5	6.1	11.1	10.2	15.3	14.6	6.1	8.2	9.5
Achieved with Merit									
2021	11.9	14.8	6.7	31.9	23.8	25.3	24.0	14.1	14.8
2022	16.7	5.0	6.3	31.4	24.0	25.5	21.6	12.3	12.6
2023	13.2	6.5	10.5	31.4	23.5	25.6	20.2	11.9	12.3
2024	7.3	13.2	11.1	28.2	24.5	25.7	17.0	13.2	13.0
2025	5.7	6.1	11.1	27.1	25.3	26.5	17.6	14.6	15.0



NCEA Level 1 (Year 11)

- **Excellence: 7.5%** of students achieved Level 1 with Excellence, maintaining consistency with 2024 (7.3%).
- **Merit: 5.7%** achieved a Merit endorsement, lower than the 7.3% seen in 2024.

NCEA Level 2 (Year 12)

- **Excellence: 6.1%** achieved an Excellence endorsement, continuing a steady three-year upward trend from 3.2% in 2023 and 5.3% in 2024.
- **Merit: 6.1%** achieved a Merit endorsement, lower than the 13.2% recorded in 2024.

NCEA Level 3 (Year 13)

- **Excellence: 11.1%** achieved an Excellence endorsement, which marks a significant twofold improvement over the 5.6% recorded in 2024.
- **Merit: 11.1%** achieved a Merit endorsement, maintaining exact stability with the 11.1% recorded in 2024.

Summary Data Table: 2025 Overview

Category / Level	Rangitikei College (%)	National Average (%)	School EQI Band Average (%)
Level 1 NCEA Pass Rate	**64.5%**	70.8%	61.5%
Level 2 NCEA Pass Rate	**50.0%**	66.0%	67.7%

Category / Level	Rangitikei College (%)	National Average (%)	School EQI Band Average (%)
Level 3 NCEA Pass Rate	**25.0%**	64.1%	69.7%
University Entrance (UE)	**25.0%**	35.3%	28.4%
Yr 11 Literacy & Numeracy	**81.6%**	73.8%	70.6%
Yr 12 Literacy & Numeracy	**84.7%**	84.6%	83.2%
Yr 13 Literacy & Numeracy	**93.8%**	90.6%	91.2%
Level 1 Excellence Endorsements	**7.5%**	10.2%	27.1%
Level 2 Excellence Endorsements	**6.1%**	15.3%	25.3%
Level 3 Excellence Endorsements	**11.1%**	14.6%	26.5%

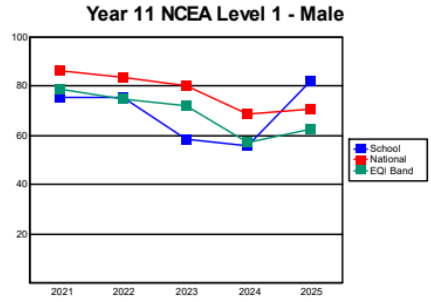
Key Insights

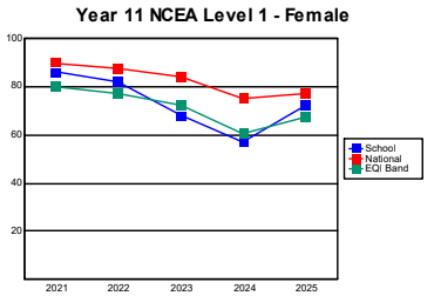
1. **Strategic Literacy and Numeracy Strengths:** The standout achievement for the school in 2025 is the outstanding rate of foundational literacy and numeracy credentials, particularly at the Year 11 (81.6%), which substantially outperforms national and socioeconomic group targets.
2. **Growth in Top Academic Tiers:** Year 13 academic performance highlights a clear positive trajectory in high-level achievement, with Level 3 Excellence endorsements nearly doubling to 11.1%.
3. **Cohort Volumes:** Because the Level 2 and Level 3 cohorts comprised small populations in 2025 (12 and 4 students, respectively), individual student outcomes heavily impacted overall percentage indicators. Achieving a 25.0% pass rate at Level 3 and UE means 1 out of 4 students completed these objectives successfully.

NCEA Level 1 (Year 11 Cohort) Demographic Breakdown

Gender Performance

In 2025, male students significantly outperformed female students at Rangitikei College for NCEA Level 1, breaking from the broader historical trend seen in previous years:

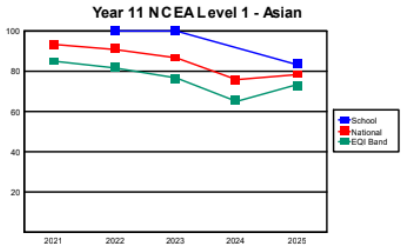


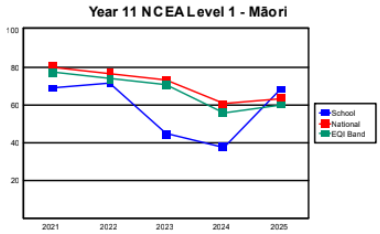


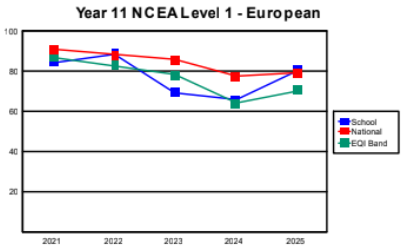
- **Male Achievement: 82.1%** achieved NCEA Level 1 (32 out of 39 participating students). This was notably higher than both the national average for males (**70.3%**) and the average for schools within the same Equity Index Band (**62.2%**).
- **Female Achievement: 72.4%** achieved NCEA Level 1 (21 out of 29 participating students). This fell below the national average for females (**77.0%**) but remained above the average for schools in the same Equity Index Band (**67.3%**).

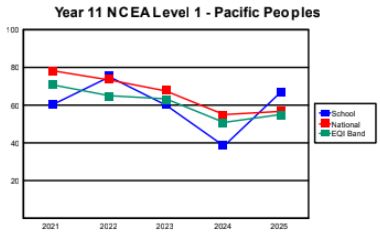
Ethnicity Performance

The achievement rates across different ethnic student groupings at Rangitikei College varied in 2025:







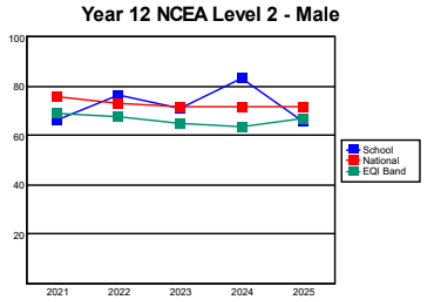


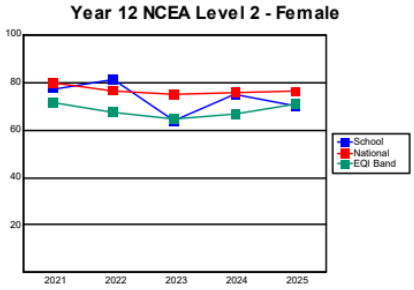
- **Asian: 83.3%** achievement rate (5 out of 6 participating students). This outperformed the national benchmark (**78.0%**) and the EQI band benchmark (**72.7%**).
- **European: 80.4%** achievement rate (41 out of 51 participating students). This was higher than both the national European average (**79.3%**) and the EQI band average (**70.6%**).
- **Māori: 68.0%** achievement rate (17 out of 25 participating students). This tracking represented a stark recovery from 2024 (37.5%) and surpassed both the national Māori average (**63.3%**) and the EQI band average (**59.7%**).
- **Pacific Peoples: 66.7%** achievement rate (6 out of 9 participating students). This also tracked significantly higher than the national average (**56.8%**) and the EQI band average (**54.5%**) for Pacific students.

- **Other Ethnicity: 100.0%** achievement rate (1 out of 1 participating student).
- **Middle Eastern/Latin American/African:** No student participation or achievement metrics were recorded for Rangitikei College in this category for 2025.

NCEA Level 2 (Year 12 Cohort) Demographic Breakdown

In 2025, a total of 49 out of 72 enrolled Year 12 students (**68.1%**) achieved NCEA Level 2.

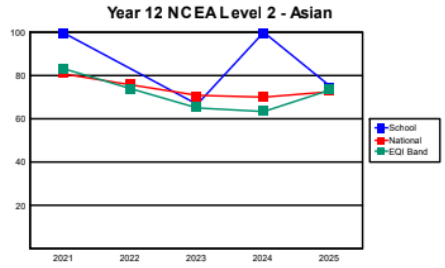


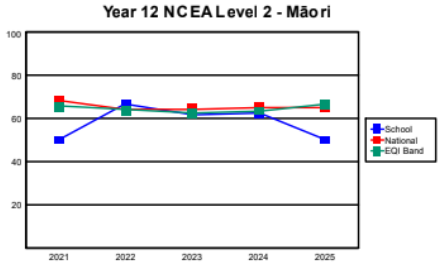


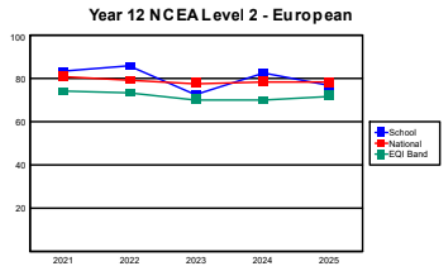
Gender Performance

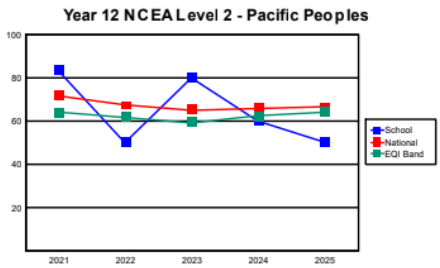
- **Female Students: 70.3%** achievement rate (26 out of 37 enrolled students). This outperforms the national average for females within the same socioeconomic index band (**67.1%**).
- **Male Students: 65.7%** achievement rate (23 out of 35 enrolled students). This remains competitive, pacing just below the national male index band benchmark (**68.8%**).

Ethnicity Performance





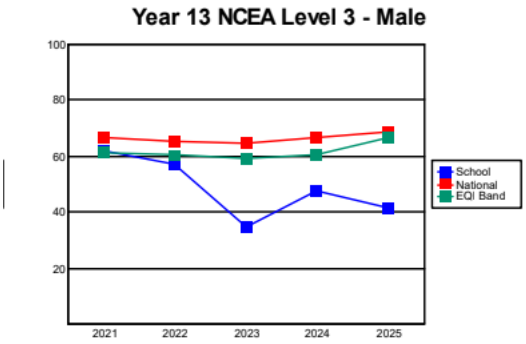


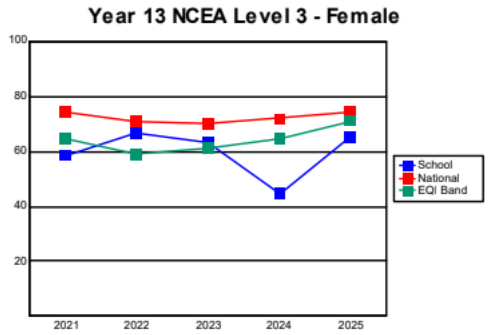


- **Asian: 75.0%** achievement rate (3 out of 4 students).
- **European: 76.6%** achievement rate (36 out of 47 students). This tracking is slightly stronger than the national average for European students in this socioeconomic band (**72.2%**).
- **Māori: 50.0%** achievement rate (13 out of 26 students). This tracks lower than the national Māori index band benchmark (**66.5%**).

NCEA Level 3 (Year 13 Cohort) Demographic Breakdown

In 2025, a total of 18 out of 32 enrolled Year 13 students (**56.3%**) successfully completed NCEA Level 3.

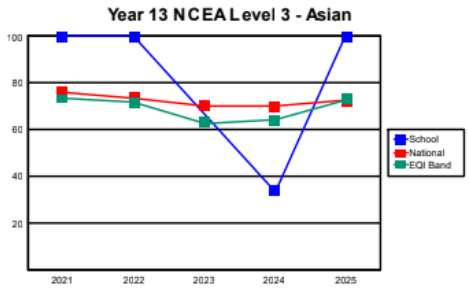


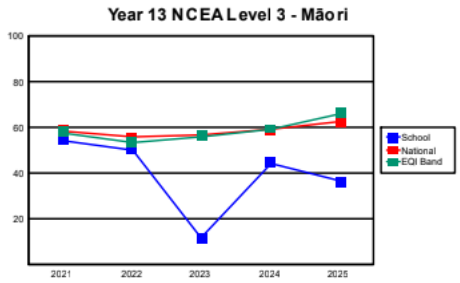


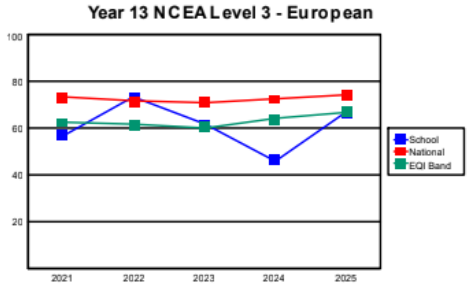
Gender Performance

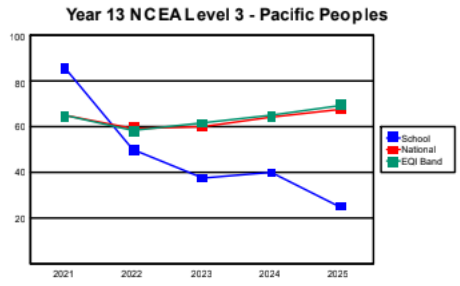
- **Female Students: 65.0%** achievement rate (13 out of 20 enrolled students). This tracks closely with the national female cohort index band average (**71.1%**).
- **Male Students: 41.7%** achievement rate (5 out of 12 enrolled students). This represents a smaller data sample size where small variances heavily alter the percentages.

Ethnicity Performance





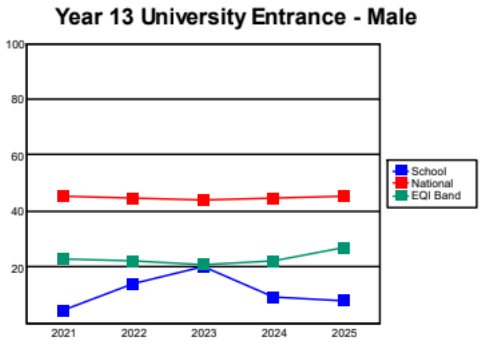


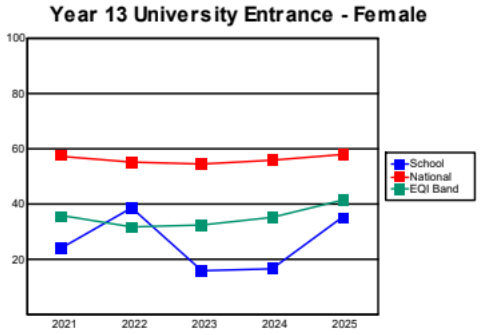


- **Asian: 100.0%** achievement rate (2 out of 2 students).
- **European: 66.7%** achievement rate (14 out of 21 students). This matches almost exactly with the national cohort standard of the same socioeconomic index band (**67.1%**).
- **Māori: 36.4%** achievement rate (4 out of 11 students). This sits lower than the comparative regional/socioeconomic group baseline (**66.2%**).

University Entrance (UE) Demographic Breakdown

Out of the same 32 enrolled Year 13 students, 8 individuals (**25.0%**) successfully attained University Entrance.

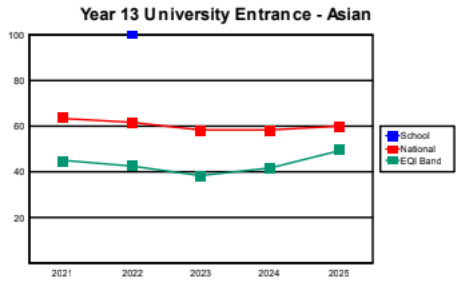


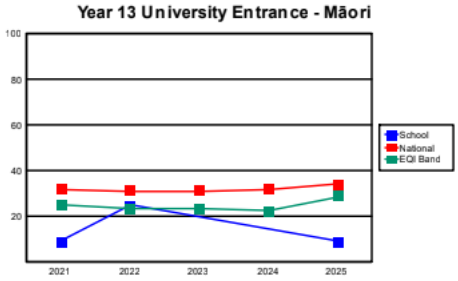


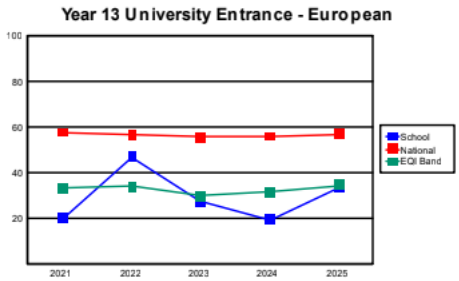
Gender Performance

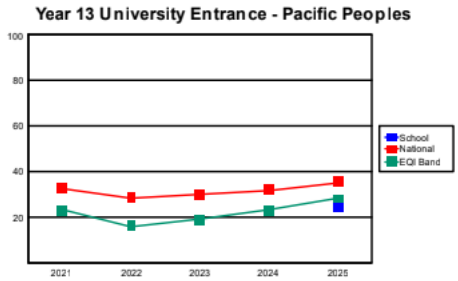
- **Female Students: 35.0%** achievement rate (7 out of 20 enrolled students). This matches standard performance, competing near the socioeconomic average of **41.7%**.
- **Male Students: 8.3%** achievement rate (1 out of 12 enrolled students).

Ethnicity Performance









- **Asian: 0.0%** achievement rate (0 out of 2 students achieved UE).
- **European: 33.3%** achievement rate (7 out of 21 students). This is completely in line with the school's regional equity bracket index baseline (**34.2%**).
- **Māori: 9.1%** achievement rate (1 out of 11 students).

Summary Demographic Table (%)

Metric Category	Level 2 NCEA Pass (%)	Level 3 NCEA Pass (%)	University Entrance (%)
All Students	68.1%	56.3%	25.0%
Female	70.3%	65.0%	35.0%
Male	65.7%	41.7%	8.3%
Asian	75.0%	100.0%	0.0%
European	76.6%	66.7%	33.3%
Māori	50.0%	36.4%	9.1%

Analytical Insight

When studying Year 13 (Level 3 and UE) metrics, the total size of the graduating student body was relatively small (32 total students). For instance, because there were only 12 male students or 11 Māori students in Year 13, shifts of just 1 or 2 individual student outcomes register as significant 9% to 10% adjustments inside the final percentages. Female students and European/Asian sub-cohorts generally yielded the school's most stable metrics at upper levels during the 2025 cycle. Thus the data needs to be read carefully when there are small cohorts in the school

How we have given effect to Te Tiriti o Waitangi

The Rangitīkei Board is fully committed to giving effect to te Tiriti o Waitangi and has made a number of practical, symbolic, and sustainable steps in recent years to demonstrate this.

Examples of this commitment particularly relevant to 2025 include:

- Ongoing resourcing to staff Year 10-13 Te Reo Māori classes despite very small numbers. Compulsory courses in te reo and tikanga remained in place for Year 9-10s, despite some isolated pushback from some families and students.
- Continued development of school tikanga for events such as pōwhiri, mihi whakatau, poroaki, Haka Waiata competition, assemblies, Year 9 transition into school etc. This will be formalised with our Poutama document in 2026. Karakia is given at the start and conclusion of all formal school meetings.
- Increased te reo signage, and design including a redesign of our Sports Uniforms
- Ongoing increased partnership with Ngā Wairiki Ngāti Apa – eg careers expo, attendance, social work, engagement with whānau, post-school courses.
- Board has a co-opted iwi member which began in 2025 and continues into 2026.
- Māori Board member as part of all suspension hui for Māori students.
- Waiata Wednesday for all staff to learn the same waiata as our students

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Through adherence to relevant school policies and all current legislation and collective/individual employment agreements. Property Team deal with any perceived hazards as they arise.
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	The Equal Employment Opportunities Policy includes a commitment to: - Safe, supportive and healthy working conditions, - Impartially appointing suitably qualified applicants based on merit - Identifying and eliminating any institutional practises that perpetuate inequality in employment matters - Recognising in particular Māori, minority groups, women and people with disabilities - Promoting staff professional development
How do you practise impartial selection of suitably qualified persons for appointment?	The Appointments and Personnel Policy provides for advertising and appointing staff and safety checking to ensure fairness and that appointments are based on merit.
How are you recognising, – **The aims and aspirations of Māori,** – **The employment requirements of Māori, and** – **Greater involvement of Māori in the Education service?**	Where appropriate, acknowledgement of tikanga is made during appointment processes, and terms of employment. All staff are welcomed into the school with mihi whakatau or pōwhiri depending on the circumstances, and also farewelled appropriately. Appointments are based on merit and capability, but the desirability of appointing more Māori staff, particularly from local iwi, is also recognised.

How have you enhanced the abilities of individual employees?	Ongoing schoolwide, departmental and individual professional development. Beginning Teachers' mentoring programme. Provision of additional opportunities within school to take on additional responsibilities or new initiatives, with appropriate recognition. New PGC processes to be developed further in 2026
How are you recognising the employment requirements of women?	Through the EEO policy. Recognition of time needed for childcare responsibilities.
How are you recognising the employment requirements of persons with disabilities?	No current employees have disabilities that require adjustment or modifications than other employees.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

Rangitikei College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $7,916 (excluding GST). The funding was spent on sporting endeavours.

RANGITIKEI COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	195
Principal:	Penny Keet
School Address:	Bredins Line
School Postal Address:	24 Bredins Line, Marton, 4710
School Phone:	06 327 7024
School Email:	mmarshall@rangitikeicollege.school.nz
Accountant / Service Provider:	Education Services. Dedicated to your school

RANGITIKEI COLLEGE

Annual Financial Statements - For the year ended 31 December 2025

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2	Statement of Comprehensive Revenue and Expense
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4	Statement of Financial Position
5	Statement of Cash Flows
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Rangitikei College

Statement of Responsibility

For the year ended 31 December 2025

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

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

Sara Dawn Procter	Penelope Jan Keet
Full Name of Presiding Member	Full Name of Principal
S Procter	
Signature of Presiding Member	Signature of Principal
30 June 2026	30 June 2026
Date	Date

Rangitikei College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	6,077,197	5,807,533	6,143,994
Locally Raised Funds	3	120,841	179,287	156,443
Interest		57,924	67,500	95,334
Gain on Sale of Property, Plant and Equipment		69	-	13,329
Total Revenue		6,256,031	6,054,320	6,409,100
Expense				
Locally Raised Funds	3	106,432	153,541	102,222
Learning Resources	4	3,879,325	4,054,369	3,741,107
Administration	5	514,682	542,749	562,412
Interest		4,186	3,869	4,394
Property	6	1,205,237	1,299,570	1,287,784
Total Expense		5,709,862	6,054,098	5,697,919
Net Surplus / (Deficit) for the year		546,169	222	711,181
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		546,169	222	711,181

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

BDO MANAWATU Marked for Identification Purposes AUDIT

Rangitikei College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		4,038,302	3,355,968	3,295,608
Total comprehensive revenue and expense for the year		546,169	222	711,181
Contribution - Furniture and Equipment Grant		-	-	31,513
Contributions from the Ministry of Education - Te Mana Tuhono		59,145	-	-
Equity at 31 December		4,643,616	3,356,190	4,038,302
Accumulated comprehensive revenue and expense		4,643,616	3,356,190	4,038,302
Equity at 31 December		4,643,616	3,356,190	4,038,302

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.

BDO MANAWATU Marked for Identification Purposes AUDIT

Rangitikei College

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,151,035	7,829	628,715
Accounts Receivable	8	391,379	417,521	432,108
GST Receivable		27,802	8,726	13,600
Prepayments		8,372	25,629	9,653
Inventories		-	-	-
Investments	9	952,000	500,000	952,000
Funds Receivable for Capital Works Projects	16	114,191	-	16,342
		2,644,779	959,705	2,052,418
Current Liabilities				
Accounts Payable	11	419,979	406,543	384,130
Revenue Received in Advance	12	16,241	65,868	27,880
Provision for Cyclical Maintenance	13	51,582	31,534	33,734
Finance Lease Liability	14	20,674	9,142	20,818
Funds held in Trust	15	-	15	15
Funds held for Capital Works Projects	16	-	-	80,693
		508,476	513,102	547,270
Working Capital Surplus/(Deficit)		2,136,303	446,603	1,505,148
Non-current Assets				
Property, Plant and Equipment	10	2,740,491	3,160,730	2,749,039
		2,740,491	3,160,730	2,749,039
Non-current Liabilities				
Provision for Cyclical Maintenance	13	209,590	242,069	179,097
Finance Lease Liability	14	23,588	9,074	36,788
		233,178	251,143	215,885
Net Assets		4,643,616	3,356,190	4,038,302
Equity		4,643,616	3,356,190	4,038,302

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

BDO MANAWATU Marked for Identification Purposes AUDIT

Rangitikei College

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		2,164,487	1,979,446	2,258,634
Locally Raised Funds		131,537	80,071	94,441
Goods and Services Tax (net)		(14,202)	-	(4,874)
Payments to Employees		(771,336)	(951,974)	(783,108)
Payments to Suppliers		(712,266)	(2,035,988)	(796,272)
Interest Paid		(4,186)	(3,869)	(4,394)
Interest Received		62,402	67,500	98,704
Net cash from/(to) Operating Activities		856,436	(864,814)	863,131
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		69	-	13,329
Purchase of Property Plant & Equipment (and Intangibles)		(143,213)	(544,500)	(1,316,060)
Purchase of Investments		-	-	(51,998)
Proceeds from Sale of Investments		-	400,002	-
Net cash from/(to) Investing Activities		(143,144)	(144,498)	(1,354,729)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	31,513
Finance Lease Payments		(14,123)	(15,334)	(12,016)
Funds Administered on Behalf of Other Parties		(176,849)	51,051	119,392
Net cash from/(to) Financing Activities		(190,972)	35,717	138,889
Net increase/(decrease) in cash and cash equivalents		522,320	(973,595)	(352,709)
Cash and cash equivalents at the beginning of the year	7	628,715	981,424	981,424
Cash and cash equivalents at the end of the year	7	1,151,035	7,829	628,715

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

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

BDO MANAWATU Marked for Identification Purposes AUDIT

Rangitikei College
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

BDO MANAWATU Marked for Identification Purposes AUDIT

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 22b.

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.

BDO MANAWATU
Marked for Identification Purposes
AUDIT

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

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

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

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

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

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

h) Inventories
Inventories are consumable items held for sale and are comprised of new uniforms and stationery and 2nd hand uniform. 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.

BDO MANAWATU Marked for Identification Purposes AUDIT

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

The estimated useful lives of the assets are:

Board-owned Buildings	50 years
Building Improvements	10-40 years
Furniture and Equipment	3-20 years
Information and Communication Technology	3-10 years
Motor Vehicles	5 years
Textbooks	4 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment 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 surplus or deficit.

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

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

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

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.

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n) 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.

o) 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.

p) 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.

q) 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.

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

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

The School carries out painting maintenance of the whole school over a 10 to 22 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.

s) 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 and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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t) 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

w) 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.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	1,848,311	1,608,874	1,757,285
Teachers' Salaries Grants	3,153,919	3,093,019	3,016,385
Use of Land and Buildings Grants	777,742	834,284	872,646
Ka Ora, Ka Ako - Healthy School Lunches Programme	221,470	220,424	440,974
Other Government Grants	75,755	50,932	56,704
	6,077,197	5,807,533	6,143,994

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	18,791	17,400	4,425
Fees for Extra Curricular Activities	67,721	134,887	49,299
Trading	9,301	-	13,793
Fundraising and Community Grants	17,335	9,000	74,886
Other Revenue	778	-	-
School House	6,915	18,000	14,040
	120,841	179,287	156,443
Expense			
Extra Curricular Activities Costs	73,355	141,041	69,601
Trading	21,033	-	26,929
Fundraising and Community Grant Costs	1,217	-	1,966
School House	10,827	12,500	3,726
	106,432	153,541	102,222
Surplus for the year Locally Raised Funds	14,409	25,746	54,221

The school received a grant from the TG Macarthy Trust for $4,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	105,949	191,716	140,480
Employee Benefits - Salaries	3,488,423	3,559,755	3,325,904
Staff Development	22,848	25,500	19,559
Depreciation	227,085	218,298	227,418
Prizegiving	10,969	16,000	12,252
Secondary Tertiary Alignment Resource	17,433	33,000	8,345
Management Information Systems	6,618	10,100	7,149
	3,879,325	4,054,369	3,741,107

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5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	14,185	14,185	13,648
Board Fees and Expenses	20,357	21,839	7,644
Operating Leases	283	600	4,431
Other Administration Expenses	58,790	70,000	46,813
Employee Benefits - Salaries	138,977	163,091	143,234
Insurance	3,671	-	3,566
Service Providers, Contractors and Consultancy	50,166	52,610	48,652
Ka Ora, Ka Ako - Healthy School Lunch Programme	228,253	220,424	294,424
	514,682	542,749	562,412

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	65,671	69,435	41,930
Heat, Light and Water	73,992	68,000	69,451
Rates	10,367	10,700	9,376
Repairs and Maintenance	46,547	77,115	70,650
Use of Land and Buildings	777,742	834,284	872,646
Employee Benefits - Salaries	194,218	200,336	193,935
Other Property Expenses	36,700	39,700	29,796
	1,205,237	1,299,570	1,287,784

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	651,035	7,829	128,715
Short-term Bank Deposits	500,000	-	500,000
Cash and cash equivalents for Statement of Cash Flows	1,151,035	7,829	628,715

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

Of the $1,151,035 Cash and Cash Equivalents $16,241 is subject to restrictions for the following reasons:

- $16,241 of Revenue Received in Advance is held by the school, as disclosed in note 12.
- $0 is held in trust by the school on behalf of other parties, as disclosed in note 15.

BDO MANAWATU Marked for Identification Purposes AUDIT

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	52,466	125,877	58,586
Receivables from the Ministry of Education	22,179	5,313	72,969
Interest Receivable	8,639	16,487	13,117
Teacher Salaries Grant Receivable	308,095	269,844	287,436
	391,379	417,521	432,108
Receivables from Exchange Transactions	61,250	142,364	71,703
Receivables from Non-Exchange Transactions	330,129	275,157	360,405
	391,379	417,521	432,108

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	952,000	500,000	952,000
Total Investments	952,000	500,000	952,000

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Board-owned Buildings	61,200	-	-	-	(2,040)	**59,160**
Building Improvements	2,008,586	53,365	-	-	(56,246)	**2,005,705**
Furniture and Equipment	411,005	55,139	-	-	(77,939)	**388,205**
Information and Communication Technology	83,533	95,101	-	-	(34,873)	**143,761**
Motor Vehicles	96,908	-	-	-	(26,713)	**70,195**
Textbooks	3,293	4,588	-	-	(2,520)	**5,361**
Leased Assets	54,724	8,389	-	-	(22,306)	**40,807**
Library Resources	29,790	1,955	-	-	(4,448)	**27,297**
	2,749,039	218,537	-	-	(227,085)	**2,740,491**

The net carrying value of equipment held under a finance lease is $40,807 (2024: $54,724)

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.

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	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Board-owned Buildings	102,000	(42,840)	**59,160**	102,000	(40,800)	**61,200**
Building Improvements	2,228,360	(222,655)	**2,005,705**	2,174,995	(166,409)	**2,008,586**
Furniture and Equipment	1,237,824	(849,619)	**388,205**	1,182,687	(771,682)	**411,005**
Information and Communication Technology	731,057	(587,296)	**143,761**	635,955	(552,422)	**83,533**
Motor Vehicles	252,510	(182,315)	**70,195**	252,510	(155,602)	**96,908**
Textbooks	75,775	(70,414)	**5,361**	71,187	(67,894)	**3,293**
Leased Assets	87,033	(46,226)	**40,807**	78,643	(23,919)	**54,724**
Library Resources	130,935	(103,638)	**27,297**	129,041	(99,251)	**29,790**
	4,845,494	(2,105,003)	**2,740,491**	4,627,018	(1,877,979)	**2,749,039**

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	55,587	83,966	48,546
Accruals	21,333	7,523	13,648
Employee Entitlements - Salaries	308,095	280,216	287,436
Employee Entitlements - Leave Accrual	34,964	34,838	34,500
	419,979	406,543	384,130
Payables for Exchange Transactions	419,979	406,543	384,130
	419,979	406,543	384,130

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Revenue Received in Advance	-	43,945	-
Grants in Advance - Ministry of Education	-	7,180	10,151
Revenue Received In Advance	16,241	14,743	17,729
	16,241	65,868	27,880

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13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	212,831	204,168	207,856
Increase/(decrease) to the Provision During the Year	65,671	69,435	41,930
Use of the Provision During the Year	(17,330)	-	(36,955)
Provision at the End of the Year	261,172	273,603	212,831
Cyclical Maintenance - Current	51,582	31,534	33,734
Cyclical Maintenance - Non current	209,590	242,069	179,097
	261,172	273,603	212,831

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	23,383	9,142	24,665
Later than One Year	25,529	9,074	40,182
Future Finance Charges	(4,650)	-	(7,241)
	44,262	18,216	57,606
Represented by			
Finance lease liability - Current	20,674	9,142	20,818
Finance lease liability - Non current	23,588	9,074	36,788
	44,262	18,216	57,606

15. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	-	15	15
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	-	15	15

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

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16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Learning Support Mods	227702	(12,430)	9,783	2,647	-	-
Performing Arts Blk A	206624	69,918	-	(149,781)	-	(79,863)
SIP - Technology Shed	219889	4,070	-	(35,171)	-	(31,101)
Roof Remediation & Replacement	233720	(3,834)	3,834	-	-	-
Electrical Upgrades Blks S,G,H,O,M,J,I	233721	(78)	78	-	-	-
Learning Support Mods 2	241331	6,705	26,211	(33,821)	-	(905)
5YA A, C, E, H, O: Replace Heat Pumps		-	-	(2,322)	-	(2,322)
Totals		64,351	39,906	(218,448)	-	(114,191)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(114,191)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Learning Support Mods	227702	(12,579)	-	149	-	(12,430)
Performing Arts Blk A	206624	(21,044)	476,815	(1,221,853)	836,000	69,918
C Block Upgrade Technology	233722	(64,172)	-	(25,240)	89,412	-
SIP - Technology Shed	219889	36,824	-	(32,754)	-	4,070
Roof Remediation & Replacement	233720	10,099	-	(13,933)	-	(3,834)
Electrical Upgrades Blks S,G,H,O,M,J,I	233721	(78)	-	-	-	(78)
Learning Support Mods 2	241331	-	9,783	(3,078)	-	6,705
Totals		(50,950)	486,598	(1,296,709)	925,412	64,351

Represented by:

Funds Held on Behalf of the Ministry of Education	80,693
Funds Receivable from the Ministry of Education	(16,342)

18. 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.

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19. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	10,900	6,300
Leadership Team		
Remuneration	1,881,860	1,535,141
Full-time equivalent members	15.22	13.00
Total key management personnel remuneration	1,892,760	1,541,441

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (- members) and Property (3 members) committees that met - and 1 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 1
The total value of remuneration paid or payable to the Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	60 - 70	180 - 190
Benefits and Other Emoluments	8 - 9	25 - 26
Termination Benefits	-	-

Principal 2
The total value of remuneration paid or payable to the Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	-
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	4.00	6.00
110 - 120	7.00	7.00
120 - 130	4.00	4.00
130 - 140	2.00	0.00
	17.00	17.00

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

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20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $81,135 (2024: $236,585) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	$
Learning Support Mods 2	3,770
Class - Chairs	56,000
Class - Desks	21,365
Total	**81,135**

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

BDO MANAWATU Marked for Identification Purposes AUDIT

23. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	1,151,035	7,829	628,715
Receivables	391,379	417,521	432,108
Investments - Term Deposits	952,000	500,000	952,000
Total financial assets measured at amortised cost	2,494,414	925,350	2,012,823

Financial liabilities measured at amortised cost

Payables	419,979	406,543	384,130
Finance Leases	44,262	18,216	57,606
Total financial liabilities measured at amortised cost	464,241	424,759	441,736

24. Events After Balance Date

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

25. Comparatives

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

26. 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 2026.

27. Breach of Construction Contracts Act Retention Reqirements

At balance date the school held retention monies relating to capital works contracts.

Under the Construction Contracts Act 2002 (as amended by the Construction Contracts (Retention Money) Amendment Act 2023), retention money relating to construction contracts must be held on trust and either deposited in a separate bank account used solely for retention money, or secured by an approved financial instrument, until the end of the defect's liability period. The school has not complied with these requirements.

BDO MANAWATU Marked for Identification Purposes AUDIT

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RANGITIKEI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Rangitikei College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the 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 30 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Report on Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

Rangitikei College

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Penny Keet	Principal	ex Officio	
Tony Booker	Principal	ex Officio	Apr 2025
William Wirihana-Tawake	Parent Representative	Elected	Sep 2028
Daniel Thompson	Parent Representative	Elected	Sep 2028
Steven Karehana	Parent Representative	Elected	Sep 2028
Sara Procter	Parent Representative	Elected	Sep 2028
Teresa Stoltz	Parent Representative	Elected	Sep 2028
Bevan Whale	Parent Representative	Elected	Sep 2025
Shonee Cooper	Parent Representative	Co-opted	Sep 2025
Donald Otter	Staff Representative	Elected	Sep 2028
Jenny McArthur	Staff Representative	Elected	Sep 2025
Maryanne Pio	Student Representative	Elected	Sep 2028
Denise Pio	Student Representative	Elected	Sep 2025