RANGIORA NEW LIFE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number:	418
Principal:	Stephen Walters
School Address	Denchs Road, Southbrook, Ragniora
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Solutions & Services
Collaborative School Administration

RANGIORA NEW LIFE SCHOOL

Annual Report - For the year ended 31 December 2018

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Rangiora New Life School

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Paul Warwick Sandz
Full Name of Board Chairperson

Signature of Board Chairperson

16/5/2019
Date:

STEPHEN MARK WATERS
Full Name of Principal

Signature of Principal

16/5/2019
Date:

Rangiora New Life School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How Position Gained	Held Until
Stephen Walters	Principal		
Petro Swart	Parent Rep	Elected	May 2019
Julie Cloughley	Parent Rep	Elected	May 2019
Karen Rennie	Parent Rep	Elected	May 2019
Aaron Schulz	Parent Rep	Elected	May 2019
Paul Schulz	Chairperson	Elected	May 2019
Paul Abelen-Freeman	Parent Rep	Elected	May 2019
Stan Stewart	Proprietors Rep		May 2019
Andre Linton	Proprietors Rep		May 2019
David Fazakerley	Staff Rep	Elected	May 2019
Tom King	Student Rep	Elected	Dec 2018

Rangiora New Life School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Revenue				
Government Grants	2	4,103,253	3,840,046	3,760,731
Locally Raised Funds	3	219,870	76,710	226,705
Use of Land and Buildings Integrated		612,000	612,000	612,000
Interest Earned		1,465	3,300	4,207
International Students	4	185,501	10,485	144,194
		5,122,089	4,542,541	4,747,837
Expenses				
Locally Raised Funds	3	143,392	42,520	131,633
International Students	4	96,196	10,482	68,550
Learning Resources	5	3,633,944	3,284,101	3,224,760
Administration	6	224,999	214,764	218,800
Finance Costs		6,748	-	8,638
Property	7	889,959	894,973	904,617
Depreciation	8	164,461	150,000	164,321
Loss on Disposal of Property, Plant and Equipment		1,989	-	3,684
		5,161,688	4,596,840	4,725,003
Net (Deficit) / Surplus		(39,599)	(54,299)	22,834
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(39,599)	(54,299)	22,834

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

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Rangiora New Life School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 $	Budget (Unaudited) 2018 $	Actual 2017 $
Balance at 1 January	475,102	475,102	452,268
Total comprehensive revenue and expense for the year	(39,599)	(54,299)	22,834
Equity at 31 December	435,503	420,803	475,102
Retained Earnings	435,503	420,803	475,102
Equity at 31 December	435,503	420,803	475,102

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

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Rangiora New Life School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Current Assets				
Cash and Cash Equivalents	9	356,724	478,645	382,944
Accounts Receivable	10	251,866	240,412	240,412
GST Receivable		13,773	11,957	11,957
Prepayments		22,309	5,413	5,413
Inventories	11	3,717	5,197	5,197
		648,389	741,624	645,923
Current Liabilities				
Accounts Payable	13	256,031	215,030	215,030
Revenue Received in Advance	14	234,889	232,078	232,078
Provision for Cyclical Maintenance	15	27,000	22,700	22,700
Finance Lease Liability - Current Portion	16	60,478	84,705	84,705
Funds held in Trust	17	7,583	9,750	9,750
		585,981	564,263	564,263
Working Capital Surplus/(Deficit)		62,408	177,361	81,660
Non-current Assets				
Property, Plant and Equipment	12	507,653	449,879	599,879
		507,653	449,879	599,879
Non-current Liabilities				
Provision for Cyclical Maintenance	15	56,050	79,150	79,150
Finance Lease Liability	16	78,508	127,287	127,287
		134,558	206,437	206,437
Net Assets		435,503	420,803	475,102
Equity		435,503	420,803	475,102

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

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Rangiora New Life School

Statement of Cash Flows

For the year ended 31 December 2018

	Note	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash flows from Operating Activities				
Government Grants		937,625	912,130	902,427
Locally Raised Funds		259,652	76,710	323,812
International Students		182,675	10,485	128,121
Goods and Services Tax (net)		(1,816)	-	(7,978)
Payments to Employees		(586,515)	(437,268)	(462,556)
Payments to Suppliers		(655,161)	(469,656)	(586,403)
Cyclical Maintenance Payments in the Year		(8,000)	-	(17,650)
Interest Received		1,465	3,300	4,207
Net cash from / (to) the Operating Activities		129,925	95,701	283,980
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(1,989)	-	-
Purchase of PPE (and Intangibles)		(57,811)	-	(63,292)
Net cash from / (to) the Investing Activities		(59,800)	-	(63,292)
Cash flows from Financing Activities				
Finance Lease Payments		(94,178)	-	(85,601)
Funds Administered on Behalf of Third Parties		(2,167)	-	7,082
Net cash from Financing Activities		(96,345)	-	(78,519)
Net increase/(decrease) in cash and cash equivalents		(26,220)	95,701	142,169
Cash and cash equivalents at the beginning of the year	9	382,944	382,944	240,775
Cash and cash equivalents at the end of the year	9	356,724	478,645	382,944

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

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Rangiora New Life School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

1.1. Reporting Entity

Rangiora New Life School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 12.

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

Classification of leases
The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

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

1.3. 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 Grants
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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests
Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

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

1.4. Use of Land and Buildings Expense
The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable
Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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

1.10. Investments
Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

1.11. Property, Plant and Equipment
Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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.

Property, plant and equipment acquired with individual values under $500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

Leased Assets
Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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

The estimated useful lives of the assets are:

Building improvements – Crown	20-50 years
Furniture and equipment	10 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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1.12. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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

The reversal of an impairment loss is recognised in the surplus or deficit.

1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.
These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

• likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

• the present value of the estimated future cash flows

1.15. Revenue Received in Advance

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

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

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

1.17. Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

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1.18. Financial Assets and Liabilities
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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures
The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

1.21. 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

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Operational grants	871,495	870,730	816,624
Teachers' salaries grants	3,151,717	2,927,916	2,861,572
Other MoE Grants	80,041	41,400	80,129
Other government grants	-	-	2,406
	4,103,253	3,840,046	3,760,731

3. Locally Raised Funds

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

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Revenue			
Donations	25,120	5,000	65,966
Fundraising	3,231	2,755	3,522
Other revenue	77,516	29,355	24,753
Trading	4,589	2,100	4,703
Activities	109,414	37,500	127,761
	219,870	76,710	226,705
Expenses			
Activities	128,885	40,920	128,719
Trading	2,962	600	666
Fundraising (costs of raising funds)	1,209	1,000	1,835
Other Expenses	10,336	-	413
	143,392	42,520	131,633
Surplus for the year Locally raised funds	76,478	34,190	95,072

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	10	8	6

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Revenue			
International student fees	185,501	10,485	144,194
Expenses			
International student levy	1,856	-	736
Employee Benefit - Salaries	29,326	10,482	31,189
Other Expenses	65,014	-	36,625
	96,196	10,482	68,550
Surplus for the year International Students	89,305	3	75,644

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5. Learning Resources

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Curricular	104,029	99,458	108,114
Equipment repairs	976	1,000	-
Library resources	1,062	1,458	513
Employee benefits - salaries	3,502,566	3,162,685	3,093,376
Staff development	25,311	19,500	22,757
	3,633,944	3,284,101	3,224,760

6. Administration

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Audit Fee	3,702	3,191	3,191
Board of Trustees Fees	5,570	6,250	6,148
Board of Trustees Expenses	3,090	4,043	3,554
Communication	10,694	6,500	6,757
Consumables	34,160	32,930	35,860
Operating Lease	-	-	5,697
Other	20,210	21,700	15,250
Employee Benefits - Salaries	142,451	134,900	139,481
Insurance	2,522	750	87
Service Providers, Contractors and Consultancy	2,600	4,500	2,775
	224,999	214,764	218,800

7. Property

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Caretaking and Cleaning Consumables	6,446	9,200	21,009
Consultancy and Contract Services	89,448	85,000	83,379
Cyclical Maintenance Provision	17,000	-	17,650
Adjustment to the Provision	(27,800)	-	-
Grounds	2,733	2,000	2,075
Heat, Light and Water	42,258	40,000	43,744
Rates	5,709	5,156	5,225
Repairs and Maintenance	66,083	75,500	61,007
Use of Land and Buildings	612,000	612,000	612,000
Security	13,259	9,000	-
Employee Benefits - Salaries	62,823	57,117	58,528
	889,959	894,973	904,617

The use of land and buildings figure represents 8% of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings.

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8. Depreciation of Property, Plant and Equipment

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Buildings	80	100	79
Furniture and Equipment	55,218	53,000	53,321
Information and Communication Technology	19,778	20,000	27,049
Textbooks	2,181	2,000	3,823
Leased Assets	85,026	70,000	77,735
Library Resources	2,178	4,900	2,314
	164,461	150,000	164,321

9. Cash and Cash Equivalents

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash on Hand	150	150	150
Bank Current Account	69,699	8,000	37,263
Bank Call Account	286,875	470,495	345,531
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	356,724	478,645	382,944

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

10. Accounts Receivable

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Receivables	38,431	58,665	58,665
Teacher Salaries Grant Receivable	213,435	181,747	181,747
	251,866	240,412	240,412
Receivables from Exchange Transactions	38,431	58,665	58,665
Receivables from Non-Exchange Transactions	213,435	181,747	181,747
	251,866	240,412	240,412

11. Inventories

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Stationery	3,717	5,197	5,197
	3,717	5,197	5,197

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12. Property, Plant and Equipment

2018	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	3,124	-	-	-	(80)	**3,044**
Furniture and Equipment	311,497	56,005	(5,562)	-	(55,218)	**306,722**
Information and Communication	50,963	6,143	-	-	(19,778)	**37,328**
Textbooks	4,317	-	-	-	(2,181)	**2,136**
Leased Assets	213,781	14,424	-	-	(85,026)	**143,179**
Library Resources	16,197	3,000	(1,775)	-	(2,178)	**15,244**
Balance at 31 December 2018	599,879	79,572	(7,337)	-	(164,461)	**507,653**

2018	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$
Buildings	5,153	(2,109)	**3,044**
Furniture and Equipment	911,269	(604,547)	**306,722**
Information and Communication	272,397	(235,069)	**37,328**
Textbooks	90,035	(87,899)	**2,136**
Leased Assets	361,094	(217,915)	**143,179**
Library Resources	47,254	(32,010)	**15,244**
Balance at 31 December 2018	1,687,202	(1,179,549)	**507,653**

The net carrying value of equipment held under a finance lease is $143,179 (2017: $213,781)

2017	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	3,203	-	-	-	(79)	**3,124**
Furniture and Equipment	334,156	33,436	(2,774)	-	(53,321)	**311,497**
Information and Communication	51,095	27,757	(840)	-	(27,049)	**50,963**
Textbooks	8,140	-	-	-	(3,823)	**4,317**
Leased Assets	251,810	39,706	-	-	(77,735)	**213,781**
Library Resources	16,483	2,097	(69)	-	(2,314)	**16,197**
Balance at 31 December 2017	664,887	102,996	(3,683)	-	(164,321)	**599,879**

2017	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$
Buildings	5,153	(2,029)	**3,124**
Furniture and Equipment	871,239	(559,742)	**311,497**
Information and Communication	272,063	(221,100)	**50,963**
Textbooks	90,035	(85,718)	**4,317**
Leased Assets	346,670	(132,889)	**213,781**
Library Resources	49,070	(32,873)	**16,197**
Balance at 31 December 2017	1,634,230	(1,034,351)	**599,879**

BDO Christchurch

13. Accounts Payable

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Operating creditors	40,294	27,302	27,302
Accruals	2,302	4,915	4,915
Employee Entitlements - salaries	213,435	182,813	182,813
	256,031	215,030	215,030
Payables for Exchange Transactions	256,031	215,030	215,030
	256,031	215,030	215,030

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Grants in Advance - Ministry of Education	-	13,911	13,911
International Student Fees	-	2,826	2,826
Other	234,889	215,341	215,341
	234,889	232,078	232,078

15. Provision for Cyclical Maintenance

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Provision at the Start of the Year	101,850	101,850	84,200
Increase to the Provision During the Year	17,000	-	17,650
Adjustment to the Provision	(27,800)	-	-
Use of the Provision During the Year	(8,000)	-	-
Provision at the End of the Year	83,050	101,850	101,850
Cyclical Maintenance - Current	27,000	22,700	22,700
Cyclical Maintenance - Term	56,050	79,150	79,150
	83,050	101,850	101,850

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16. Finance Lease Liability

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

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	$	$	$
No Later than One Year	63,655	90,640	90,640
Later than One Year and no Later than Five Years	79,898	130,346	130,346
Later than Five Years	-	-	-
	143,553	220,986	220,986

17. Funds Held in Trust

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	7,583	9,750	9,750
	7,583	9,750	9,750

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

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

The Proprietor of the School (Rangiora New Life Fellowship) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor that are material transactions that have occurred has been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1.4. The estimated value of this use during 2018 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings ".

The Board provides administration services to the Proprietor, including the collection of attendance dues, and charge a $13,000 annual fee for this service.

The Proprietor of the school pays a management unit ($8,000) for the teacher of religious education.

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19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Heads of Departments.

	2018 Actual $	2017 Actual $
Board Members		
Remuneration	5,570	6,148
Full-time equivalent members	0.24	0.24
Leadership Team		
Remuneration	354,898	341,938
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	360,468	348,086
Total full-time equivalent personnel	3.24	3.24

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual $000	2017 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0 - 0	0 - 0
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration $000	2018 FTE Number	2017 FTE Number
110 - 120	-	-
100 - 110	2	2
	2	2

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2018 Actual	2017 Actual
Total	$ -	$ -
Number of People	-	-

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21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual $	2017 Actual $
No later than One Year	-	1,365
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,365

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

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24. Financial Instruments

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

Loans and Receivables

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash and Cash Equivalents	356,724	478,645	382,944
Receivables	251,866	240,412	240,412
Total Loans and Receivables	608,590	719,057	623,356

Financial liabilities measured at amortised cost

Payables	256,031	215,030	215,030
Finance Leases	138,986	211,992	211,992
Total Financial Liabilities Measured at Amortised Cost	395,017	427,021	427,021

25. Events After Balance Date

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

26. Comparatives

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

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Rangiora New Life School	Te Kura Oranga Hou O Rangiora	School number 418

Focus: To provide a quality Christian Education that inspires and equips all our students to reach their life potential in order to serve God's purposes.

Strategic Aim 3: Serve God, the community, nations, & the world.
To SERVE means deciding to put others before ourselves, learning the meaning of empathy. *"The son of man did not come to be served but to serve..."* (Matt. 20:28)

Annual Aim 3.3 : Manage resources wisely

Targets:

A. Actively marketing our international programme, maintaining international school short visits and building International enrolments.
B. Implement School Docs to replace our current Policy framework.

- **Baseline data:** In 2017 RNLS hosted a number of visits, participated in network activities with SIEBA to build capacity, the BOT adopted School Docs and started to customise for RNLS.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Continue to build relationships with International Agents. • Adopted the School Docs platform as a Policy delivery and organisation device. A BOT policy committee met several times to review and customise each policy for RNLS.	• Full year Enrolments for 2019 look to exceed 2018. • BOT committee reviewed all policies, made changes and these were adopted by the BOT, with a view to going online with the school docs platform ASAP.	• Consider International Marketing trip. • School Docs going online for the start of 2019.

Planning for next year: *Evaluate whether we need to go on an International Marketing trip in 2019 to continue building enrolment momentum. Informing the staff, and wider community of schools docs policy platform and how to access and contribute to review of policies.*

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Annual Aim 3.2: Grow the school

Targets:

A. Increasing the school profile in local, national and international communities.

Baseline data: *In 2017 we achieved MRI of 470 – 240 in primary, 230 in secondary, we increased the number of classrooms by 3, we have 10 full-time primary classrooms operating over 8 levels, and we have developed systems to monitor, and forecast roll levels, and alongside this improved enrolment procedures in light of our waiting lists.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Refined enrolment processes and reviewed our enrolment scheme in conjunction with CEN.	• Have developed systems to monitor, and forecast roll levels, and alongside this improved enrolment procedures in light of our waiting lists.	• Manage current roll cap of 470 so future MRI are looked on with favour.

Planning for next year: *Need to look to a new enrolment strategy as we continue to be overwhelmed by enrolments and manage the waiting lists.*

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Annual Aim 3.1: Improve communication and community connection

Targets: In 2017

A. Having consistent communication processes including newsletter, text, and email.
B. Expanding the use of the Parent Portal.
C. Continuing to evaluate our communication strategy.

- **Baseline data:** *In 2017 Had 100 % of year's events on web calendar, promoted Smartphone App, prepared all student achievement reports to be delivered by Kamar, we updated and refined content on Webpage, we had an additional 70 downloads of smartphone app on top of the 402 from 2016, we added newsletter access to the app, and extended the use for 12 more months*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Actively promoted school through App, webpage, local news paper and other publications. • Continued to post our fortnightly newsletter to North Canterbury Churches. • Student reports continue to be delivered electronically. • Placed Kamar online & expanded the RNLS connect portal	• 60 more downloads of the Smartphone App, 25 articles in the local newspapers. • NC Churches are informed about the school. • Digital delivery of newsletters, news, and student reports (push services) • Kamar portal and the RNLS connect page allows parents to view information about the school in general and their children in particular (pull services).	• Need to look at whether the "Free app" is the best app solution. • Need to check that Churches still want the newsletters. • Need to test systems regularly to make sure that they work easily.
• Continued to support the Parent Facebook page	• Parent Facebook page used for notices, buying and selling uniforms, as well as for general Questions and Answers.	• Continue to support this carefully (Facebook platform).

Planning for next year: *Review the app, and test comms systems to make sure they are always working easily for parents.*

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Strategic Aim 2 : Students will soar high likes wings of eagles
To SOAR is to aim high in all things, learning to become a wise and balanced person. *"Jesus grew in wisdom and in stature and in favour with God and all the people"* (Luke 2:52)

Annual Aim 2.5: Provide a diverse set of pathways for students and allow students to discover their strengths and passions

Targets:

A. Refining career counselling with all senior students having a relevant career plan linked to their learning/subject choices.

Baseline data: *In 2017 we refined our career questionnaire used with students and a career questionnaire developed, deployed and being completed by students.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Career planning was a focus for senior students	• We had a Career visit to ARA by secondary students in Term 2 to look at Tertiary training opportunities. • Career planning interviews were started with every senior student and recorded on KAMAR for reference and review by students, teachers and parents.	• Continue with ARA visits • Review of success – look for student voice

Planning for next year : *Review of the career planning in 2018 – to better support students and parents in 2019 – get student voice on efficacy of Careers planning.*

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Strategic Aim 2: Students will soar high on wings like eagles

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Annual Aim 2.4: Provide a physical, emotional and spiritually safe learning environment by

Targets:

A. Implementing PB4L Year 6 goals – implementing Tier 2.
B. Engaging in PB4L SW restorative professional learning.
C. Consolidating RNLS as an EnviroSchool

Baseline data: *In 2017 Tier 1 of PB4L was implemented, although we felt six months of consolidation was needed in 2018, our referral plan embedded, and the reward system was fully implemented.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Implemented Year 6 PB4L goals.	• Plan to move to Tier 2 training in 2018.	• Further implement Tier 2 in 2019. • Continue with reward systems.
• Continued with reward systems	• Continued with reward systems throughout the year to great success. - embedded reward systems across the school.	
• Met regularly as a PB4L team • Sent 6 staff on 3 day Restorative PLD • Rebranded PB4L as "Rangiora New Life Way"	• Tier 2 systems strengthened	• Good maintenance of systems.

Planning for next year: On one of our Teacher Only Days at the start of 2019, RTLB will run a course for all staff that have arrived at RNLS since PB4L has started to make sure consistent understanding of PB4L principles across the school.

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Annual Aim 2.3: Further improve Maori learning outcomes by

Targets:

A. Encouragement of participation in Kapa Haka – for school events and participation in community events and festivals with a new uniform made & used in 2017.
B. Wider participation in Maori language week, Matariki.
C. Implementation of Bi-lingual signage completely across the school.

Baseline data: In 2017 we held a successful Maori & Pasifika whanau hui, Korowai cloaks used by head students, and a Matariki display was held combined with activities across the school.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Hosted the CASA Kapa Haka festival	• We met with other teachers and made connections with other schools. • We took hosted the Canterbury Area Schools Kapa Haka day at RNLS to further engender interest and understanding of Kapa Haka.	• Continue to host the Canterbury Area Schools Kapa Haka day at RNLS
• Bilingual signage in the school added to.		
• Continued to welcome all visiting groups with a powhiri.	• Continued to incorporate powhiri into the standard protocol of welcoming visitors to the school – where the Korowai cloaks are used.	• Continue to use powhiri and korowai

Planning for next year: *We will continue to host the Area Schools Kapa Haka day.*

Total	224	Writing
Ab	64	29%
At	122	54%
Be	31	14%
WB	7	3%

Total	224	Mathematics
Ab	71	32%
At	112	50%
Be	36	16%
WB	5	2%

We attribute this increase to the intensive work by our teachers under the tutelage of Writing PLD coach, Sue Ellis from UC Education Plus. Sue meet regularly with the staff in planning groups, the whole Primary and teachers in the English department, Years 0 to 13. Teachers honed their skills focusing on target students in writing, and transferred these skills into identifying, planning for and addressing target students in mathematics and reading. We plan to continue the intensive PLD through 2019 and into 2020 to see target students shift in writing, reading and mathematics.

Planning for next year: *Look to widen the measure of student success beyond pass rates. Continue the initiatives started in Y1-8.*

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Annual Aim: 2.2 Further enhance academic performance of senior students in NCEA and junior students in literacy and numeracy

Targets:

A. Having every student who leaves RNLS in Year 13 achieve at least NCEA Level 2 and students who leave before Year 13 will achieve at least NCEA Level 2.
B. Achieving a Level 1-3 pass rates at or above 90% and having 50% of students achieve Merit or Excellence passes.
C. Using national benchmarks such as the Literacy Learning Progressions and the Number Framework Strategy Stages to formulate progress indicators and statements for each student in Years 0-8.
D. Lifting 85% of students at least one sub-level annually using asTTle reading, writing and mathematics and other progress tools as indicators.
E. Working with Tipu Māia - our COL in the shared Achievement challenges.

Baseline data: NCEA

In 2017 90% of students passed NCEA L1, 94% passed NCEA L2, 85% of students passed NCEA L3. At L1 65% of students achieved Merit or excellence passes. At L2 67% of students achieved merit or excellence passes. At L3, 65% of students achieved merit or excellence passes. In 2017 82% of students achieved UE compared to a national average of 61%.

All our Year 13 students left with at least NCEA Level 2. Six students left school at the end of Year 12 all left with NCEA Level 2. In looking at our Year 12 or 13 school leavers: 100 % left with NCEA Level 2. National

Standards/Y1-8 Reading, Writing & Mathematics

84% of students are "At" or "Above" for Reading. (55% of our students are "Above" for Reading.). 77% of students are "At" or "Above" for Writing. (27% of our students are "Above" for Writing.). 83% of students are "At" or "Above" for Maths. (36% of our students are "Above" for Maths.)

94% of Maori students are "At" or "Above" for Reading. (53% of our Maori students are "Above" for Reading.). 84% of Maori students are "At" or "Above" for Writing. (17% of our Maori students are "Above" for Writing.). 95% of Maori students are "At" or "Above" for Maths. (28% of our Maori students are "Above" for Maths). 100% of Pasifika students are "At" or "Above" for Reading. (67% of our Pasifika students are "Above" for Reading.)100% of Pasifika students are "At" or "Above" for Writing. (33% of our Pasifika students are "Above" for Writing.) 100% of Pasifika students are "At" or "Above" for Maths. (33% of our Pasifika students are "Above" for Maths.)

Actions
(what did we do?)

- We participated in our second year of our 3 year National PLD contract from MOE in Writing, which has great synergy with our Community of Learning emerging Achievement Challenge.
- We monitored student progress in all subjects and identified any students who were tracking towards successful completion of NCEA.
- We encouraged staff to reduce the credit count in each subject.
- We encouraged staff to identify after the first assessment of the year – students who just missed out on Excellence & Merit passes and help them review and identify areas for improvement for further assessments that year.

Outcomes
(what happened?)

NCEA

	RNLS National	RNLS Merit	Nat Merit*	RNLS Excell.	NatiExcell.*
Level 1	91% 71%	20%	36%	38%	20%
Level 2	81% 88%	35%	32%	24%	18%
Level 3	73% 64%	43%	35%	28%	19%

	RNLS National*
University Entrance	65% 47%

98% of all leavers had at least L2 NCEA.

- National figures from 2017- 2018 figures N/A at time of writing.

Year 1-8 Reading, Writing & Mathematics

Total	224	Reading
Ab	114	51%
At	80	36%
Be	24	11%
WB	6	3%

Evaluation (where to next?)

NCEA Analysis

We are experiencing more students staying on in the senior school for whom NCEA is not their goal. We are looking to capture this data in a better way to recognise the goals and achievements of these students. Of the students that are aiming for NCEA and achieving it, we are seeing a rise in the percentage that are achieving merit or excellence endorsement. Our targets for NCEA pass rates and endorsement will be retained for 2019, however, as we undergo further investigative work in 2019, these may expand to better measure the aspirations, and achievements of our senior students.

Year 1-8 Reading, Writing & Mathematics Analysis

In 2017 we began the first year of a three-year writing contract from the Ministry of Education.

In December 2016, 71% of students were "At" or "Above" standard in writing, which we increased to 83% "At" or "Above" the expected curriculum level by December 2018.

In December 2016, 84% of students were "At" or "Above" standard in mathematics, which we increased to 86% "At" or "Above" the expected curriculum level by December 2018.

In December 2016, 77% of students were "At" or "Above" standard in mathematics, which we increased to 82% "At" or "Above" the expected curriculum level by December 2018.

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Annual Aim 2.1: Further development of pedagogy, curriculum and leadership across the school

Targets:

A. Implementing BYOD– strengthen Y9, Y10 in 2017, expanding in Y11 2018.
B. Developing an implementation roadmap of BYOD and communication plan to parents over the use of netbooks/tablets & BYOD devices in the school
C. Continuing to develop Sharepoint and Microsoft (or equivalent) Ccassroom pages for all levels.
D. Participation in Writing (Y0-13) PLD programmes
E. Individual staff inquiry learning as part of Appraisal on any one of : 2.1c, or 2.1d or 2.1d or 2.4a or 2.4b

Baseline data: *In 2017 parents were kept up to date on their child's learning and progress electronically through email and the parent portal. Staff took part in the 5th year of the PB4L programme. The fortnightly ICT PLD allowed staff to achieve the goal of creating an online class pages on Sharepoint. The school webpage was updated, a parent portal was created and shared with parents of Y11-13.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Expanded BYOD to Y11, refined support, connections systems to make them less labour intensive.	• The staff supported the introduction of school wide BYOD in Y9, Y10 & Y11. We have encouraged other Year Levels to optionally "buy in". The aim is to have the school (Y5-13) fully BYOD by 2020. Investment in new pods of netbooks in middle and upper primary, and further ipads in lower primary allowed students and staff to better improve learning experiences with devices.	• The full BYOD implementation target has been identified, the detailed roadmap is still being developed.
• Continued to offer teaching staff PLD to support migration of teaching resources and course work to online platforms.	• PLD moved from a just in case to a just in time model of support.	• Ongoing support of a more personal nature to assist teachers move coursework online has been a successful approach to the large group approach to PLD.
• Writing PLD continued	• The writing PLD is providing support to improve literacy in the primary school.	• The workload for the writing PLD The writing PLD has direct connection to improving the achievement of our priority and target students.
• All teaching staff completed a teaching inquiry based on writing PLD, or ICT online learning for BYOD.	• The second year of doing an inquiry deepened staff experience. • Principal had an interview with each teaching staff member on appraisal – which included reviewing the inquiry.	• Inquiry skills are being improved and having direct connections to improving experiences for student outcomes.

Planning for next year :

Inquiry's are being encouraged to be collaborative within the school, and across the schools in the Community of Learning.
There is planned a review and redeployment of school netbooks to better serve the BYOD position of the secondary school, and the better support of primary school.

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Strategic Aim 1: Seek first the kingdom of God

To SEEK involves truth, experiencing God's grace, and discovering who Jesus really is. "Seek first the kingdom of God and all his righteousness..." (Matt 6.33)

Annual Aim 1.3 : To promote and resource missions outside the school and enhance participation of overall spirituality within the school

Targets:

A. Reviewing and enhancing our overseas missions plans
B. Exploring other mission opportunities locally
C. Being Salt & Light in our Tipu Maia Kahui Ako

- **Baseline data:** *In 2017 we reviewed our Mission plan and affirmed our triennial trip to Cambodia. We also determined that we would look to provide other Mission opportunities in the interceding 3 years. Our school has been the host of Community of Learning meetings and continues to influence its development. School participated in CASAFEST and National Area Schools Sports Tournament.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• School participated in CASAFEST and National Area Schools Sports Tournament. RNLS hosted the successful CASA Kapa Haka festival.	• School participated in CASAFEST an interschool sports and cultural exchange of Canterbury Area schools at Akaroa Area School. We also took a team to the National Area Schools Sports Tournament in Christchurch. 15/16 of our students were named for SI teams and 7/16 of our students were selected for the National Tournament teams.	• Maintain participation in CASAFEST
• We reviewed our Mission plan and affirmed our triennial trip to Cambodia. We also determined that we would look to provide other Mission opportunities in the interceding 3 years. • Our school has been the host of Community of Learning meetings and continues to influence its development.	• The Mission team prepared for the trip at the end of 2018.	• Look to expand the Mission opportunities in the school.
	• Principal of RNLS continued as a Principal Advisor to the Community of Learning. One of RNLS teaching staff members continued to one of the three COL Across Teacher roles. RNLS appointed 3 within school teachers to the COL. • Principal of RNLS was appointed to the Lead Principal role of the COL.	• Key RNLS staff members are leading in the COL, and continue to be influential in its development.

Planning for next year: *Review Missions programme – we need to look beyond Cambodia.*

Rangiora New Life School | Te Kura Oranga Hou O Rangiora | School number 418

Focus: To provide a quality Christian Education that inspires and equips all our students to reach their life potential in order to serve God's purposes.

Strategic Aim 1: Seek first the kingdom of God

To SEEK involves truth, experiencing God's grace, and discovering who Jesus really is. "Seek first the kingdom of God and all his righteousness..." (Matt 6.33)

Annual Aim 1.2: Have a Christ centered and community oriented spirituality in both staff and students

Targets:

A. Further enhancing Founders day and Easter, & Anzac day as significant celebrations in our school calendar
B. Having regular Prayer meetings with parents and students & encouraging student led worship and testimony in assemblies
C. Having Christian performance events linked to our special character
D. Be an active partner and leader in CSN locally and CASA locally NZACS, NZASA nationally

Baseline data: *In 2017 Founders day continued to be part of the school calendar. The parent and student prayer groups were supported and encouraged. We had a number of testimonies shared by students in assemblies. We had a choir singing Christmas carols at the end of the year. We participated in the community Anzac day.. We participated in CEN Board and Principal meetings.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Held a student led Easter service.	• Had a successful student led Easter service well attended by parents.	• Continue to add to the service.
• We fully participated in the Rangiora Anzac service.	• We fully participated in the Rangiora Anzac service. One of our head students spoke at the service.	• Continue to involve RSA within and outside the school. Continue to have a speaking role at the Anzac service for one of our Head students.
• Worship Band performed at Mid –Winter community Gala	• In Term 2 the PTA had a winter gala that brought into the school the wider North Canterbury Community. The mid winter community Gala highlighted the performances of our worship bands.	• Maintain the presence of our Worship bands at the Gala in the future
• Continued a weekly Parent prayer meetings.	• We had weekly Parent prayer meetings during term time. We also had an email community setup for keeping the wider group in touch with prayer requests	• Principal to continue to support growth and initiatives of Parent prayer group.
• Continue to be an active member of CEN.	• RNLS was asked to assist in the development of the CEN strategic plan.	• Make sure RNLS maintains contact with CEN by attending CEN meetings and events.

Planning for next year: *Continue to support the relationship with the RSA and Anzac day service. Look to involve the school in the Rangiora Christmas parade. Also, the preparation of the 40th anniversary celebrations Labour Weekend 2019.*

2018 Analysis of Variance

Wednesday, 20 April 2016 11:05 AM

2018 Report on progress towards school goals of Strategic Plan *(Analysis of Variance)*

Rangiora New Life School	Te Kura Oranga Hou O Rangiora	School number 418

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Strategic Aim 1: Seek first the kingdom of God

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Annual Aim 1.1: Christian educational philosophy is throughout the school curriculum and across the life of the school

Targets:

A. Implementing any recommendations from the 2017 Special Character review
B. Having regular staff worship

Baseline data: *In 2017 the proprietors in conjunction with the lead team, and following the recommended template from the Association of Integrated Schools. The survey was very positive. The proprietors has asked upon review of the review to develop measurable indicators that reflect what a Christian class looks like.Staff organised worship 3 times a week, taking turns to provide devotions and leading prayer.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• All new teaching staff participated in 2 days of "Christian Education Matters :Re-examining foundations for our future" from Bethlehem Tertiary Institute. • Staff were encouraged to try varied methods of worship for our staff worship sessions. • Staff PLD at the start of the year looking at how we teach Christianly - led by Leigh Page.	• Staff had a common framework to discuss Teaching Christianly • We had varied worship styles and much more variety than previously. This allowed all staff and new staff to understand how our Term themes can be used in classes	• Continue enrolling new staff on this course. • Continue to encourage this

Planning for next year: *Continue with the Teacher Only Day refresher from Leigh Page on Teaching Christianly. Look to put any staff on the 2 day course that haven't done it yet (staff that arrived mid-year in the last 3 years.*

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2018, the school received total Kiwisport funding of $8,469.76 (excluding GST).
The funding was spent on employing staff to run sporting activities.
The number of students that participated in organized sport was 350.

INDEPENDENT AUDIT REPORT TO THE READERS OF RANGIORA NEW LIFE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Rangiora New Life School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 20 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - financial position as at 31 December 2018; and
  - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 16 May 2019. This is the date at which our opinion is expressed.

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

Basis of Opinion

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

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

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

Responsibilities of the Board of Trustees

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of trustees listing, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Warren Johnstone
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand