RANGIORA NEW LIFE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	418
Principal:	Stephen Walters
School Address	Denchs Road, Southbrook, Rangiora
School Postal Address:	Denchs Road, Southbrook, Christchurch, 7400
School Phone:	03 313 6332
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Solutions & Services
Collaborative School Administration

RANGIORA NEW LIFE SCHOOL

Annual Report - For the year ended 31 December 2019

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Rangiora New Life School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflect the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Paul Schultz
Full Name of Board Chairperson

Signature of Board Chairperson

26/5/20.
Date:

STEPHEN MARK WALTERS
Full Name of Principal

Signature of Principal

26/5/20
Date:

Rangiora New Life School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Stephen Walters	Principal	ex Officio	
Paul Schulz	Chairperson	Elected	May 2022
Erica Abelen-Freeman	Staff Rep	Elected	May 2022
Albert Couperus	Parent Rep	Elected	May 2022
Tom King	Student Rep	Elected	Dec 2019
Andre Linton	Proprietor's Rep		May 2022
Karen Rennie	Proprietor's Rep		May 2022
Aaron Schulz	Parent Rep	Elected	May 2022
Diana Stevenson	Parent Rep	Elected	May 2022
Stan Stewart	Proprietor's Rep		May 2022
Petro Swart	Parent Rep	Co-opted	May 2022
Elsa Wright	Parent Rep	Elected	May 2022
Paul Abelen-Freeman	Parent Rep	Elected	May 2019
David Fazakerley	Staff Rep	Elected	May 2019
Julie Cloughley	Parent Rep	Elected	May 2019
In Attendance			
Bernadette Calder	Board Secretary		
Sasha Duke	Minute Secretary		

Rangiora New Life School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue				
Government Grants	2	4,322,873	4,260,628	4,103,253
Locally Raised Funds	3	238,542	75,820	219,870
Use of Land and Buildings Integrated		625,600	625,600	612,000
Interest Income		640	1,300	1,465
International Students	4	154,648	17,000	185,501
		5,342,303	4,980,348	5,122,089
Expenses				
Locally Raised Funds	3	177,671	52,990	143,392
International Students	4	80,290	17,000	96,196
Learning Resources	5	3,832,922	3,747,403	3,633,944
Administration	6	233,558	228,636	224,999
Finance Costs		13,156	-	6,748
Property	7	922,640	911,456	889,959
Depreciation	8	160,308	150,000	164,461
Loss on Disposal of Property, Plant and Equipment		3,765	-	1,989
		5,424,310	5,107,485	5,161,688
Net (Deficit)		(82,007)	(127,137)	(39,599)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(82,007)	(127,137)	(39,599)

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

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Rangiora New Life School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 $ Actual	2019 $ Budget (Unaudited)	2018 $ Actual
Balance at 1 January	435,503	435,503	475,102
Total comprehensive revenue and expense for the year	(82,007)	(127,137)	(39,599)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	77,541	-	-
Equity at 31 December	431,037	308,366	435,503
Retained Earnings	431,037	308,366	435,503
Equity at 31 December	431,037	308,366	435,503

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.

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Rangiora New Life School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	9	469,977	379,587	356,724
Accounts Receivable	10	271,100	251,866	251,866
GST Receivable		14,697	13,773	13,773
Prepayments		17,348	22,309	22,309
Inventories	11	2,184	3,717	3,717
		775,306	671,252	648,389
Current Liabilities				
Accounts Payable	13	327,367	256,031	256,031
Revenue Received in Advance	14	235,052	234,889	234,889
Provision for Cyclical Maintenance	15	4,050	27,000	27,000
Finance Lease Liability - Current Portion	16	77,784	60,478	60,478
Funds held in Trust	17	21,610	7,583	7,583
Funds Held on Behalf of COL Cluster	18	15,086	-	-
		680,949	585,981	585,981
Working Capital Surplus/(Deficit)		94,357	85,271	62,408
Non-current Assets				
Property, Plant and Equipment	12	491,173	357,653	507,653
		491,173	357,653	507,653
Non-current Liabilities				
Provision for Cyclical Maintenance	15	83,000	56,050	56,050
Finance Lease Liability	16	71,493	78,508	78,508
		154,493	134,558	134,558
Net Assets		431,037	308,366	435,503
Equity		431,037	308,366	435,503

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

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Rangiora New Life School
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		974,256	912,011	937,625
Locally Raised Funds		78,371	75,820	259,652
International Students		316,517	17,000	182,675
Goods and Services Tax (net)		(924)	-	(1,816)
Payments to Employees		(540,625)	(475,153)	(586,515)
Payments to Suppliers		(667,178)	(393,972)	(655,161)
Cyclical Maintenance Payments in the Year		(4,000)	-	(8,000)
Interest Received		640	1,300	1,465
Net cash from / (to) the Operating Activities		157,057	137,006	129,925
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(1,989)
Purchase of PPE (and Intangibles)		(57,161)	(114,143)	(57,811)
Net cash from the Investing Activities		(57,161)	(114,143)	(59,800)
Cash flows from Financing Activities				
Furniture and Equipment Grant		77,541	-	-
Finance Lease Payments		(93,297)	-	(94,178)
Funds Administered on Behalf of Third Parties		29,113	-	(2,167)
Net cash from Financing Activities		13,357	-	(96,345)
Net increase/(decrease) in cash and cash equivalents		113,253	22,863	(26,220)
Cash and cash equivalents at the beginning of the year	9	356,724	356,724	382,944
Cash and cash equivalents at the end of the year	9	469,977	379,587	356,724

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 which form part of these financial statements.

Rangiora New Life School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

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 2019 to 31 December 2019 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”.

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

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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.

Cyclical Maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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. 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.

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.

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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
Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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.

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

Prior Year Policy

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.

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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.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20-50 years
Furniture and equipment	10 years
Information and communication technology	4–5 years
Leased assets	5 years
Motor vehicles	5 years
Textbooks	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.

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 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. Shared Funds
Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

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1.18. 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).

1.19. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. Services received in-kind

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

2. Government Grants

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational grants	887,778	856,917	871,495
Teachers' salaries grants	3,348,617	3,348,617	3,151,717
Other MoE Grants	50,178	12,444	80,041
Other government grants	36,300	42,650	-
	4,322,873	4,260,628	4,103,253

3. Locally Raised Funds

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
Donations	24,094	5,000	25,120
Fundraising	3,798	3,160	3,231
Other revenue	77,313	29,760	77,516
Trading	8,603	2,400	4,589
Activities	124,734	35,500	109,414
	238,542	75,820	219,870
Expenses			
Activities	156,117	35,290	128,885
Trading	4,549	2,700	2,962
Fundraising (costs of raising funds)	1,197	1,000	1,209
Other Expenses	15,808	14,000	10,336
	177,671	52,990	143,392
Surplus for the year Locally raised funds	60,871	22,830	76,478

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	7	10	10

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
International student fees	154,648	17,000	185,501
Expenses			
International student levy	5,168	-	1,856
Employee Benefit - Salaries	28,825	17,000	29,326
Other Expenses	46,297	-	65,014
	80,290	17,000	96,196
Surplus for the year International Students	74,358	-	89,305

5. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	113,689	121,658	104,029
Equipment repairs	1,728	1,000	976
Library resources	1,082	1,175	1,062
Employee benefits - salaries	3,699,038	3,608,570	3,502,566
Staff development	17,385	15,000	25,311
	3,832,922	3,747,403	3,633,944

6. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	3,813	4,000	3,702
Board of Trustees Fees	5,880	6,250	5,570
Board of Trustees Expenses	3,633	4,043	3,090
Communication	6,123	8,000	10,694
Consumables	36,178	34,480	34,160
Other	21,252	21,500	20,210
Employee Benefits - Salaries	150,290	140,200	142,451
Insurance	3,739	5,663	2,522
Service Providers, Contractors and Consultancy	2,650	4,500	2,600
	233,558	228,636	224,999

7. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	9,588	7,200	6,446
Consultancy and Contract Services	92,021	87,000	89,448
Cyclical Maintenance Provision	16,000	-	17,000
Adjustment to the Provision	(8,000)	-	(27,800)
Grounds	2,449	3,000	2,733
Heat, Light and Water	41,815	40,000	42,258
Rates	6,321	5,156	5,709
Repairs and Maintenance	50,085	75,500	66,083
Use of Land and Buildings	625,600	625,600	612,000
Security	14,300	10,000	13,259
Employee Benefits - Salaries	72,461	58,000	62,823
	922,640	911,456	889,959

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.

8. Depreciation of Property, Plant and Equipment

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Buildings	80	100	80
Furniture and Equipment	56,592	45,000	55,218
Information and Communication Technology	15,733	19,900	19,778
Textbooks	1,297	2,000	2,181
Leased Assets	84,369	80,000	85,026
Library Resources	2,237	3,000	2,178
	160,308	150,000	164,461

9. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	150	-	150
Bank Current Account	194,447	379,587	69,699
Bank Call Account	275,380	-	286,875
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	469,977	379,587	356,724

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

Of the $469,977 Cash and Cash Equivalents, $15,086 is held by the School on behalf of the COL cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	36,896	38,431	38,431
Teacher Salaries Grant Receivable	234,204	213,435	213,435
	271,100	251,866	251,866
Receivables from Exchange Transactions	36,896	38,431	38,431
Receivables from Non-Exchange Transactions	234,204	213,435	213,435
	271,100	251,866	251,866

11. Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Stationery	2,184	3,717	3,717
	2,184	3,717	3,717

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12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2019	**$**	**$**	**$**	**$**	**$**	**$**
Buildings	3,044	-	-	-	(80)	**2,964**
Furniture and Equipment	306,722	30,255	(2,261)	-	(56,592)	**278,124**
Information and Communication	37,328	23,015	(268)	-	(15,733)	**44,342**
Textbooks	2,136	-	-	-	(1,297)	**839**
Leased Assets	143,179	90,432	-	-	(84,369)	**149,242**
Library Resources	15,244	3,891	(1,236)	-	(2,237)	**15,662**
Balance at 31 December 2019	507,653	147,593	(3,765)	-	(160,308)	**491,173**

	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**
2019	**$**	**$**	**$**
Buildings	5,153	(2,189)	**2,964**
Furniture and Equipment	914,656	(636,532)	**278,124**
Information and Communication	284,309	(239,967)	**44,342**
Textbooks	82,526	(81,687)	**839**
Leased Assets	412,112	(262,870)	**149,242**
Library Resources	47,842	(32,180)	**15,662**
Balance at 31 December 2019	1,746,598	(1,255,425)	**491,173**

The net carrying value of equipment held under a finance lease is $149,242 (2018: $143,179)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2018	**$**	**$**	**$**	**$**	**$**	**$**
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**

	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**
2018	**$**	**$**	**$**
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**

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13. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating creditors	29,361	40,294	40,294
Accruals	2,430	2,302	2,302
Banking staffing overuse	45,814	-	-
Employee Entitlements - salaries	238,029	213,435	213,435
Employee Entitlements - leave accrual	11,733	-	-
	327,367	256,031	256,031
Payables for Exchange Transactions	327,367	256,031	256,031
	327,367	256,031	256,031

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
International Student Fees	161,869	-	-
Other	73,183	234,889	234,889
	235,052	234,889	234,889

15. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	83,050	83,050	101,850
Increase to the Provision During the Year	16,000	-	17,000
Adjustment to the Provision	(8,000)	-	(27,800)
Use of the Provision During the Year	(4,000)	-	(8,000)
Provision at the End of the Year	87,050	83,050	83,050
Cyclical Maintenance - Current	4,050	27,000	27,000
Cyclical Maintenance - Term	83,000	56,050	56,050
	87,050	83,050	83,050

16. Finance Lease Liability

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	87,153	63,655	63,655
Later than One Year and no Later than Five Years	77,648	79,898	79,898
	164,801	143,553	143,553

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17. Funds Held in Trust

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	21,610	7,583	7,583
	21,610	7,583	7,583

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

18. Funds Held on Behalf of COL Cluster

Rangiora New Life School was the lead school and holds funds on behalf of the COL cluster, a group of schools funded by the Ministry of Education to share professional support.

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	$	$	$
Funds Received from MoE	31,066	-	-
Funds Spent on Behalf of the Cluster	(15,980)	-	-
Funds Held at Year End	15,086	-	-

19. 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 have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

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 the current period 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 charges 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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20. Remuneration

Key management personnel compensation

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

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	5,880	5,570
Full-time equivalent members	0.27	0.24
Leadership Team		
Remuneration	393,871	354,898
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	399,751	360,468
Total full-time equivalent personnel	3.27	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:

	2019 Actual $000	2018 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
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	2019 FTE Number	2018 FTE Number
100 - 110	-	2.00
110 - 120	2.00	-
	2.00	2.00

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

21. 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:

	2019 Actual	2018 Actual
Total	$ -	$ -
Number of People	-	-

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22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts:

(a) operating lease of computer laptops;

	2019 Actual $	2018 Actual $
No later than One Year	2,589	-
	2,589	-

24. 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.

25. 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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash and Cash Equivalents	469,977	379,587	356,724
Receivables	271,100	251,866	251,866
Total Financial Assets Measured at amortised cost	741,077	631,453	608,590

Financial liabilities measured at amortised cost

Payables	327,367	256,031	256,031
Finance Leases	149,277	138,986	138,986
Total Financial Liabilities Measured at Amortised Cost	476,644	395,017	395,017

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26. Events After Balance Date

Impact from COVID-19

On the 11th March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26th March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:
Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

28. Breach of Borrowing

The School was in breach of clause 12 of the Crown Entities regulations due to its borrowings exceeding 10% of the operations funding for the year ended 31 December 2019.

2019 Analysis of Variance

Report on progress towards school goals of Annual Plan

Rangiora New Life School Te Kura Oranga Hou O Rangiora School No. 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: 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: Making sure that Christ is at the centre of everything we do by utilizing prayer and scripture.

Targets:

A. Further enhancing Founders' day, Easter, and Anzac day as significant celebrations in our school calendar
B. Utilising the 40th anniversary of the founding of the school (2019) to profile Christian Education at RNLS and renew our commitment to Christ centred education.
C. Having Christian performance events linked to our special character.
D. Having regular staff worship.

Baseline data: *In 2018 Founders day, Easter service were student centred. Our Head student gave the address to the Rangiora community Anzac service. Teacher Only Day refresher from Leigh Page on Teaching Christianly. Staff organised worship 3 times a week, taking turns to provide devotions and leading prayer. We had a primary Christmas performance pageant.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• 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. • Held a student led Easter service. • We fully participated in the Rangiora Anzac service • We ran a successful founders day assembly to commemorate the 40th anniversary of the founding of the school • Worked in conjunction of the proprietors to support the 40th anniversary reunion for past students and parents, involving a worship service, fellowship and commemorative planting	• 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. • Had a successful student led Easter service well attended by parents. • We fully participated in the Rangiora Anzac service.	• Continue to encourage this

Planning for next year: We plan to continue these initiatives to cement the progress made

Rangiora New Life School **Te Kura Oranga Hou O Rangiora School No. 418**

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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 2: Developing a foundation of faith that allows students to strengthen their relationship with God.

Targets:

A. Having regular Prayer meetings with parents and students and encouraging student led worship and testimony in assemblies.
B. Utilising the Interact Curriculum themes for each term across RNLS to provide coherence.

Baseline data: *In 2018*

Actions (what did we do?)	**Outcomes** (what happened?)	**Evaluation** (where to next?)
• Continued a weekly Parent prayer meetings. • Held a review meeting in Term 2 presented by the Primary Teaching Team for the Proprietors to cover how the Special Christian Character is being integrated into the teaching at all levels from Y1-8	• 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. • Proprietors assured that the Special Christian Character of the school is being taught in Y1-8	• Principal to continue to support growth and initiatives of Parent prayer group. • An external Special Character review in 2020 to capture this and the work in Secondary. • Establishing from the proprietors their success factors for RNLS

Planning for next year: We plan to continue these initiatives to cement the progress made

Rangiora New Life School Te Kura Oranga Hou O Rangiora School No. 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: **Students will soar high on wings like 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 3 : Expecting high academic standards and developing a broader measure of student success beyond pass rates.

Targets:

A. Identifying target students in each class, creating a plan to accelerate learning, monitoring and reporting progress of these students' achievement.
B. Lifting 85% of students at least one sub-level annually using asTTle reading, writing and mathematics and other progress tools as indicators
C. Having every student who leaves RNLS in Year 13 achieving at least NCEA Level 2 and students who leave before Year 13 achieving at least NCEA Level 2.
D. Achieving NZQA Level 1-3 pass rates at or above 90% & having at least 50% of students achieve Merit or Excellence passes.
E. Investigate other measures that we can utilise to measure student success beyond pass rates.
F. Continuing to develop electronic classroom pages.
G. Participation in Writing (Y 1-13) PLD, and Science PLD (Y9-13) programmes.
H. Staff Inquiry as part of Appraisal on a matter that relates to student achievement to the students that the teacher teaches – this can be individual, or with other teachers within Tipu Māia Working with Tipu Māia in the shared Achievement challenges that apply to our school.

Further improve Maori learning outcomes by

I. Encouragement of participation in Kapa Haka – for school events and participation in community events.
J. Hosting the Area Schools Kapa Haka day.
K. Wider participation in Maori language week, Matariki.

Baseline data: *In 2018*

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.

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.

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.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• All teaching staff have identified target students that they are focussed on accelerating learning. • Academic Dean continues to support secondary students that are identified as possibly not achieving NCEA and working with them. • Careers advisor supports senior secondary students by providing access to external courses to boost students credits. • Primary staff continue work with UC facilitator on writing programme. Target students are the focus. • All teaching staff are working on Inquiries that directly impact on students achievement. This work is supported by the COL teachers. • RNLS hosts the Area Schools Kapa Haka	This focus on our target students has lifted the tail of achievement. The Academic Dean has been focussed on identifying students at risk of not passing NCEA, and assisting them and teachers to do so. <u>OTJ Analysis Years 0 to 8 December 2019</u> Reading: 88% of pupils performed at or above the expected curriculum level (49% performed well above) Writing: 87% of pupils performed at or above the expected curriculum level (30% performed well above) Maths: 88% of pupils performed at or above the expected curriculum level (40% performed well above) <u>Ethnicity:</u> **Reading:** Māori: 85% of pupils of pupils performed at or above the expected curriculum level (12 pupils) (21% performed well above) Māori: 7% of pupils performed below the expected curriculum level (1 pupil) Māori: 7% of pupils performed well below the expected curriculum level (1 pupil) Pasifika: 100% of pupils performed at or above the expected curriculum level (4 pupils) (50% performed well above) Asian: 100% of pupils performed at or above the expected curriculum level (5 pupils) (40% performed well above) **Writing:** Māori: 81% of pupils performed at or above the expected curriculum level (13 pupils) (25% performed well above) Māori: 13% of pupils performed below the expected curriculum level (2 pupils) Māori: 6% of pupils performed well below the expected curriculum level (1 pupil) Pasifika: 100% of pupils performed at or above the expected curriculum level (5 pupils) (20% performed well above) Asian: 83% of pupils performed at or above the expected curriculum level (5 pupils) (% performed well above) Asian: 17% of pupils performed well below the expected curriculum level (1 pupil) **Mathematics:** Māori: 77% of pupils performed at or above the expected curriculum level (13 pupils) (18% performed well above) Māori: 18% of pupils performed below the expected curriculum level (3 pupils) Māori: 6% of pupils performed well below the expected curriculum level (1 pupil) Pasifika: 100% of pupils performed at or above the expected curriculum level (5 pupils) (20% performed well above) Asian: 100% of pupils performed at or above the expected curriculum level (5 pupils) (40% performed well above) <u>Gender:</u> **Reading:** Female: 89% of pupils performed at or above the expected curriculum level (62 pupils) (56% performed well above) Female: 7% of pupils performed below the expected curriculum level (5 pupils) Female: 4% of pupils performed well below the expected curriculum level (3 pupils) Male: 87% of pupils performed at or above the expected curriculum level (53 pupils) (41% performed well above) Male: 10% of pupils performed below the expected curriculum level (6 pupils) Male: 3% of pupils performed well below the expected curriculum level (2 pupils) **Writing:** Female: 91% of pupils performed at or above the expected curriculum level (78 pupils) (36% performed well above)	<u>Primary</u> Our target was to move 85% of children, to at or above, in all three areas, we achieved this. This is a result of the 3 year CFPLD on literacy supporting target students, but has had an effect on all areas of achievement. In terms of our Maori students, Reading and writing is on target. Mathematics is slightly below our target. The plan in 2020 is to use ALL PLD to focus on target students to accelerate progress. We have identified a difference in gender performance, but both genders are above 80% which is our target. <u>Secondary</u> We had a 85% of students leave with a L2 qualification or higher. We had 15% of student leavers leave without Level 2. Six % of the students went to employment, Six % went on to polytech study and expect to get L2 there. Three percent of the leavers were not expected to achieve L2, and left with L1 but to employment. The cohort in L2, required significant support in L1. The extra academic demands of L2, meant that staff focused on achievement for the majority, with extension for those that could achieve it. The pass rate for this cohort is the same as the pass rate of the previous cohort at L1. We will be focused on supporting this cohort to achieve L3 primarily in 2020.

day, and builds anticipation and capacity with parental support as tutors. Students learn Christian authored Haka specifically written for RNLS. • Powhiri welcomes for the various visitor groups to Kapa Haka.	Female: 6% of pupils performed below the expected curriculum level (5 pupils) Female: 2% of pupils performed well below the expected curriculum level (2 pupils) Male: 80% of pupils performed at or above the expected curriculum level (58 pupils) (22% performed well above) Male: 17% of pupils performed below the expected curriculum level (12 pupils) Male: 3% of pupils performed well below the expected curriculum level (2 pupils) **Mathematics:** Female: 85% of pupils performed at or above the expected curriculum level (70 pupils) (40% performed well above) Female: 10% of pupils performed below the expected curriculum level (8 pupils) Female: 5% of pupils performed well below the expected curriculum level (4 pupils) Male: 90% of pupils performed at or above the expected curriculum level (67 pupils) (39% performed well above) Male: 8% of pupils performed below the expected curriculum level (6 pupils) Male: 1% of pupils performed well below the expected curriculum level (1 pupils) **NCEA Results** N/A. Pass Ach. M. Ex M/E **L1 11% 89% 19% 28% 42% 70%** **L2 18% 82% 55% 15% 13% 28%** **L3 23% 77% 19% 19% 39% 58%** **RNLS National*** **UE 68% 48%** **90 % of all leavers had at least L2 NCEA. $ students didn't. 2 went on to further study at Polytech/PTE. 2 went to the workforce .**	**We also will help them transition to the workforce. Careers will be prioritised on working with these students.** **We are seeing students leaving during the year, which means that our normal stable cohorts is affecting our pass rates. Having said that, we exceeded our targets for Merit/Excellence in L1 & L3. The overall pass rate is ahead of National Averages at all Levels. The success measurement for those that don't pass is becoming more complex to track..** **With respect to Maori students, we had a 75% pass rate for our Y11 & Y12. With Y13 we had a 50% pass rate. (National pass rates L1:58%, L2:69%, L3: 55%).**

Planning for next year: **We will continue with the focus on target students throughout the school. We will move from PLD in literacy in primary to a focus on the digital curriculum. We will continue to target Careers advice to the 2020 L3 cohort. We plan to create a cultural narrative for the school, which would involve the whole community, but involve specifically our Maori whanau. We are pleased with the performance of our target students and will continue this focus in 2020.**

Rangiora New Life School Te Kura Oranga Hou O Rangiora **School No. 418**

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Strategic Aim: Students will soar high on wings like 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: 4 Having good student wellbeing monitoring processes

Targets:

A. Utilising the student survey data from 2018, to develop areas to establish baselines, investigate, monitor and develop action plans where necessary to support areas of concern.

B. Implementing PB4L Year 7 goals – implementing Tier 2, strengthening Tier 1

Baseline data: *In 2018*

- Implemented Year 6 PB4L goals.
- Continued with reward systems
- Met regularly as a PB4L team
- Sent 6 staff on 3 day Restorative PLD
- Rebranded PB4L as "Rangiora New Life Way"
- Plan to move to Tier 2 training in 2019
- Continued with reward systems throughout the year to great success. - embedded reward systems across the school.
- Tier 2 systems strengthened

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Participated in Tier 2 training and developed the two committees that deal with Tier 1 behaviour, and Tier 2 behaviour.	• The committees have focused on two directions. Tier 1 team worked on a bullying project- defining bullying, raising awareness amongst the students and wider community, and developing responses. Tier 2 team focussed on the students referred to them specifically using the techniques learned on MOE training. • RTLB observed and wrote a report on effectiveness of supervision in playground.	We plan to review our tier 1 processes to further refine our systems. We plan for a focus on the playground and our duty systems in Term 1 2020

Planning for next year: We plan to continue these initiatives to cement the progress made

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Strategic Aim : Students will soar high on wings like 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 5 : Supporting parents in educating their children as successful learners.

Targets:

A. Implement BYOD – strengthen Y7-Y11, implement Y5, Y6 & Y13 in 2019.
B. Develop an implementation roadmap of BYOD and communication plan to parents over the use of netbooks/tablets & BYOD devices in school.
C. Expanding the use of the Parent Portal, utilizing SeeSaw, and fortnightly Kamar progress reports for Y1-13.

Baseline data: *IIn 2018 we completed rollout of BYOD to Y4 to Y13, and tested Kamar weekly reports.*

- Completed Y7-12 Rollout of BYOD, by adding Y7 & Y12 to the rollout. Installed netbooks in library to support short-term borrowers (< 8 hours). Kept a stock of equity netbooks for medium to long term loans (24 hours to 12 months).
- Completed a review of next steps - committed to Y5/6 and Y13 in 2019
- Updated RNLS connect page to easier facilitate student connection.
- Made the Kamar calendar the central master for all other calendars.
- Started trialling the fortnightly ATL (attitude to learning) report format for Y9-13.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• Expanded BYOD to Y5,6 & Y13 • We reorganised the school "COW"s (Computer pods on wheels) • We established high end pod of netbooks to support classes that • We updated and expanded the number of Ipads in Y1&2. • Started to communicate with parents intention to expand BYOD to Y3&4 • Implemented fortnightly ATL reports for Y9-13. • Staffroom had electronic calendar installed. •	• It went well, we reorganised the school owned netbooks to support the changed environment, • Students can borrow a netbook from the library for short-term needs (<8 hours). An equity netbook (1 day to 12 months). We reduced the secondary COW to one bookable only, providing for one in primary too. • This was well used by Arts and DVC students. We did have a software hiccup in Term 3. • This was to support the teachers and students, and the increasing use of seesaw. • Got significant feedback from a group pf parents over concerns in Term 3. • Well received by parents, easy to complete by staff, giving fortnightly update of student activity in each class. • Staff usage of Kamar calendar increased, as no place to have whiteboard notices. Integration with Term values worked well.	• Roadmap & Comms plan needed. • Proof of concept done for possible rollout across the school.

Planning for next year: Roadmap and comms needed to establish Y1-4 strategy

Rangiora New Life School Te Kura Oranga Hou O Rangiora School No. 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 : 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 6 : Preparing students for careers and pathways outside school.

Targets:

A. Provide a diverse set of pathways for students and allow students to discover their strengths and passions by refining Career counselling with all senior students having a relevant career plan linked to their learning/subject choices.

Baseline data: *In 2018 we started to interview students, and trialled various survey instruments that assists students identify their own strengths.*

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
• RNLS sent all Y10 students to the ARA open day. • RNLS participated I the organising a North Canterbury Careers ExPo at Rangiora High school • Expand Net NZ offerings to better support student options choice. • All Y9-Y13 participate in a Holland careers survey to better illuminate their own strengths and possible career directions • Senior students all given the opportunity to have a 20 minute careers counselling session prior to options selection this year.	• All Y10 students exposed to possible tertiary pathways • Bringing employers and providers to North Canterbury provides easy access to the students to information and options. • Make sure that as many options choices are available in a small school. • Students better understand their strengths and weaknesses and possible career pathways that match those strengths.	Careers focus is working well. Continue and consolidate careers initiatives that allows students to better focus on the pathways out of school.

Planning for next year : We plan to continue these initiatives to cement the progress made

Rangiora New Life School Te Kura Oranga Hou O Rangiora School No 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 : 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 7 : Reaching out to those around us in the community by being a Christian witness

Targets:

Being a leader in the wider Christian and educational community:

A. Locally in our Christian Education Network (CEN), Tipu Māia Kāhui Ako, & Canterbury Area Schools Association (CASA)
B. Nationally in the NZ Association of Christian Schools (NZACS) and the New Zealand Area Schools Association (NZASA)
C. Internationally in Mission work.

- **Baseline data:** RNLS participates fully in the Christian organisations in NZ.

Actions (what did we do?)	**Outcomes** (what happened?)	**Evaluation** (where to next?)
• Regularly the Principal and Pastor attend CEN Governance meetings • The RNLS Principal was appointed to the Lead Principal of the Tipu Maia Kahui Ako. • Both Associate Principals participate in DP meetings in the Area School group and the Christian Schools. • Principal represents NZ Area School Principals on PPTA Secondary Principals council. • School continues to support the Cambodian Misson Trips, sponsored children through World Vision, and Christmas gift boxes.	• RNLS continues to contribute to CEN. The leadership of the 13 North Canterbury schools is influenced by a Christian leader. • RNLS Principal, represents the interests of Area Schools. • RNLS continues to demonstrate its commitment to Mission work.	The RNLS Principal meets termly with the CEN COL Principals to maintain connection with CENCOL Having Associate Principal's involved in CEN COL Schools strengthens the relationship at all levels. Being an influencer in this space is useful, and intention is to continue in this role. School look in 2020 to alternative partners for Cambodia in 2021

Planning for next year: We plan to continue these initiatives to cement the progress made

RANGIORA NEW LIFE SCHOOL

TE KURA ORANGA HOU O RANGIORA

Denchs Road, Rangiora
Ph: (03) 313 6332 Fax: (03) 313 6237
Email: admin@rnls.school.nz Website: www.rnls.school.nz

Kiwi Sport Funding 2019

Rangiora New Life School

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. During 2019, the school received in total Kiwisport Funding of $8932.58 (excluding GST).

The funding was spent on employing staff to run sporting activities.

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INDEPENDENT AUDIT REPORT TO THE READERS OF RANGIORA NEW LIFE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 21 that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 26 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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.

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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

Warren Johnstone
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand