RANGIORA NEW LIFE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	418
Principal:	Stephen Walters
School Address:	Denchs Road, Southbrook, Rangiora, 7400
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Solutions & Services
Collaborative School Administration

RANGIORA NEW LIFE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Rangiora New Life School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Albert Couperus	Stephen Walters
Full Name of Presiding Member	Full Name of Principal
Signed by: D7EE915521C89989	Signed by: Stephen Walters 1B1802D7EE10015A
Signature of Presiding Member	Signature of Principal
29/05/2024	29/05/2024
Date:	Date:

Rangiora New Life School
Members of the Board
For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Albert Couperus	Presiding Member	Elected	Sep 2025
Stephen Walters	Principal	ex Officio	
Elsa Wright	Parent Representative	Elected	Sep 2023
Philip Shaw	Parent Representative	Elected	Sep 2025
Diana Stevenson	Parent Representative	Elected	Sep 2025
Jenna van Housen	Parent Representative	Elected	Sep 2025
Christine Wenborn	Parent Representative	Elected	Sep 2025
Dusty Eloff	Proprietors Representative		Sep 2025
Karen Rennie	Proprietors Representative		Sep 2025
Stan Stewart	Proprietors Representative		Sep 2025
Marina Krijgsman	Staff Representative	Elected	Sep 2025
Emily Brown	Student Representative	Elected	Sep 2023
Emily McQuillan	Student Representative	Elected	Sep 2024
In Attendance Maria Evans	Minute Secretary		

Rangiora New Life School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	5,199,950	4,931,939	4,774,501
Locally Raised Funds	3	306,613	178,470	182,719
Use of Proprietor's Land and Buildings		590,000	590,000	590,000
Interest		12,888	1,250	3,238
Gain on Sale of Property, Plant and Equipment		-	-	3,823
Total Revenue		6,109,451	5,701,659	5,554,281
Expenses				
Locally Raised Funds	3	266,132	106,973	153,689
Learning Resources	4	4,762,824	4,463,072	4,281,787
Administration	5	249,069	212,857	277,847
Interest		9,937	-	7,885
Property	6	983,764	947,933	980,247
Loss on Disposal of Property, Plant and Equipment		7,330	-	-
Total Expense		6,279,056	5,730,835	5,701,455
Net (Deficit) for the year		(169,605)	(29,176)	(147,174)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(169,605)	(29,176)	(147,174)

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

Rangiora New Life School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual	2023 Budget (Unaudited)	2022 Actual
		$	$	$
Equity at 1 January		216,127	216,127	343,761
Total comprehensive revenue and expense for the year		(169,605)	(29,176)	(147,174)
Contribution - Furniture and Equipment Grant		91,356	-	19,540
Equity at 31 December		137,878	186,951	216,127
Accumulated comprehensive revenue and expense		137,878	186,951	216,127
Equity at 31 December		137,878	186,951	216,127

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.

Rangiora New Life School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	450,356	399,834	399,960
Accounts Receivable	8	359,007	326,838	326,838
GST Receivable		17,317	15,110	15,110
Prepayments		15,061	19,093	19,093
Inventories	9	3,335	5,351	5,351
		845,076	766,226	766,352
Current Liabilities				
Accounts Payable	11	494,542	404,983	404,983
Revenue Received in Advance	12	242,494	219,792	219,792
Provision for Cyclical Maintenance	13	55,000	55,000	51,512
Finance Lease Liability	14	52,031	30,203	30,203
Funds held in Trust	15	2,516	(1,292)	(1,292)
		846,583	708,686	705,198
Working Capital (Deficit)/Surplus		(1,507)	57,540	61,154
Non-current Assets				
Property, Plant and Equipment	10	305,102	254,387	313,437
		305,102	254,387	313,437
Non-current Liabilities				
Provision for Cyclical Maintenance	13	99,191	80,763	114,251
Finance Lease Liability	14	66,526	44,213	44,213
		165,717	124,976	158,464
Net Assets		137,878	186,951	216,127
Equity		137,878	186,951	216,127

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

Rangiora New Life School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,191,698	1,008,358	1,133,268
Locally Raised Funds		177,998	81,870	334,730
International Students		152,051	96,600	40,136
Goods and Services Tax (net)		(2,207)	-	(1,430)
Payments to Employees		(746,474)	(496,567)	(677,068)
Payments to Suppliers		(766,635)	(617,827)	(611,801)
Interest Paid		(9,937)	-	-
Interest Received		12,824	1,250	3,269
Net cash from Operating Activities		9,318	73,684	221,104
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	3,823
Purchase of Property Plant & Equipment		(34,700)	(73,810)	(5,719)
Net cash (to) Investing Activities		(34,700)	(73,810)	(1,896)
Cash flows from Financing Activities				
Furniture and Equipment Grant		91,356	-	19,540
Finance Lease Payments		(19,386)	-	(50,650)
Funds Administered on Behalf of Other Parties		3,808	-	(20,630)
Net cash from/(to) Financing Activities		75,778	-	(51,740)
Net increase/(decrease) in cash and cash equivalents		50,396	(126)	167,468
Cash and cash equivalents at the beginning of the year	7	399,960	399,960	232,492
Cash and cash equivalents at the end of the year	7	450,356	399,834	399,960

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

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

Rangiora New Life School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

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 and Training Act 2020. 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 whole dollar.

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

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

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

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

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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

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 to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

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

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

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

1.4. 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.

1.5. 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.

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

1.7. Inventories
Inventories are consumable items held for sale and comprised of stationery. 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.

1.8. 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.

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:

Buildings	20-50 years
Furniture and equipment	5-20 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Textbooks	3 years
Library resources	12.5% Diminishing value

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

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

1.10. 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.

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

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

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

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

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

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

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

1.14. Provision for Cyclical Maintenance
The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.15. Financial Instruments
The School's financial assets comprise cash and cash equivalents, and accounts receivable. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

1.16. 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.

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

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

2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	1,271,784	1,013,511	1,117,662
Teachers' Salaries Grants	3,903,355	3,903,355	3,623,830
Other Government Grants	24,811	15,073	33,009
	5,199,950	4,931,939	4,774,501

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	57,582	34,880	45,743
Fees for Extra Curricular Activities	43,460	1,230	42,361
Trading	2,835	6,600	7,402
Fundraising & Community Grants	1,488	2,530	2,175
Other Revenue	49,197	36,630	44,902
International Student Roll	152,051	96,600	40,136
	306,613	178,470	182,719
Expenses			
Extra Curricular Activities Costs	121,871	36,115	85,242
Trading	3,705	600	2,018
Fundraising & Community Grant Costs	960	1,000	960
Other Locally Raised Funds Expenditure	-	16,000	15,808
International Student - Employee Benefit - Salaries	78,872	38,268	35,513
International Student - Other Expenses	60,724	14,990	14,148
	266,132	106,973	153,689
Surplus for the year Locally raised funds	40,481	71,497	29,030

During the year the School hosted 8 International students (2022:1)

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	128,616	119,831	99,479
Library Resources	3,544	3,765	2,291
Employee Benefits - Salaries	4,496,348	4,186,116	4,043,311
Staff Development	23,649	20,500	10,218
Depreciation	110,667	132,860	126,488
	4,762,824	4,463,072	4,281,787

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fee	6,891	6,891	6,563
Board Fees	5,861	7,350	5,535
Board Expenses	6,104	2,500	6,302
Communication	11,716	5,150	7,914
Consumables	53,874	38,700	56,791
Other	16,723	14,900	15,516
Employee Benefits - Salaries	139,110	128,064	172,015
Insurance	5,695	6,302	4,291
Service Providers, Contractors and Consultancy	3,095	3,000	2,920
	249,069	212,857	277,847

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	9,940	10,475	11,735
Consultancy and Contract Services	140,729	111,800	132,560
Cyclical Maintenance	36,983	29,500	57,070
Adjustment to the Provision- Other Adjustments	(6,722)	-	-
Grounds	2,261	5,000	4,305
Heat, Light and Water	39,696	38,000	34,060
Rates	7,775	8,558	8,459
Repairs and Maintenance	88,858	77,000	70,609
Use of Land and Buildings	590,000	590,000	590,000
Security	4,691	9,900	4,030
Employee Benefits - Salaries	69,553	67,700	67,419
	983,764	947,933	980,247

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	450,356	399,834	399,960
Cash and Cash Equivalents for Statement of Cash Flows	450,356	399,834	399,960

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

Of the $450,356 Cash and Cash Equivalents, $242,494 of unspent revenue in advance is held by the School. This funding is subject to conditions which specify how the funding is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	11,673	12,407	12,407
Receivables from the Ministry of Education	3,790	-	-
Interest Receivable	64	-	-
Teacher Salaries Grant Receivable	343,480	314,431	314,431
	359,007	326,838	326,838
Receivables from Exchange Transactions	11,737	12,407	12,407
Receivables from Non-Exchange Transactions	347,270	314,431	314,431
	359,007	326,838	326,838

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Stationery	3,335	5,351	5,351
	3,335	5,351	5,351

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	**$**	**$**	**$**	**$**	**$**	**$**
Buildings	2,724	-	-	-	(80)	**2,644**
Furniture and Equipment	197,239	27,146	(7,030)	-	(51,874)	**165,481**
Information and Communication Technology	22,708	3,251	-	-	(10,729)	**15,230**
Textbooks	621	-	-	-	(250)	**371**
Leased Assets	75,890	74,962	-	-	(45,452)	**105,400**
Library Resources	14,255	4,303	(300)	-	(2,282)	**15,976**
Balance at 31 December 2023	313,437	109,662	(7,330)	-	(110,667)	**305,102**

The net carrying value of equipment held under a finance lease is $105,400 (2022: $75,890)
The net carrying value of ICT equipment held under a finance lease is $15,230 (2022: $nil)

Restrictions
There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	$	$	$	$	$	$
Buildings	5,153	(2,509)	**2,644**	5,153	(2,429)	**2,724**
Furniture and Equipment	1,006,471	(840,990)	**165,481**	923,532	(726,293)	**197,239**
Information and Communication Technology	191,217	(175,987)	**15,230**	262,823	(240,115)	**22,708**
Textbooks	79,160	(78,789)	**371**	81,381	(80,760)	**621**
Leased Assets	184,957	(79,557)	**105,400**	266,605	(190,715)	**75,890**
Library Resources	51,128	(35,152)	**15,976**	45,913	(31,658)	**14,255**
Balance at 31 December	1,518,086	(1,212,984)	**305,102**	1,585,407	(1,271,970)	**313,437**

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	55,062	39,162	39,162
Accruals	5,041	4,813	4,813
Banking Staffing Overuse	50,999	20,226	20,226
Employee Entitlements - Salaries	361,815	323,785	323,785
Employee Entitlements - Leave Accrual	21,625	16,997	16,997
	494,542	404,983	404,983
Payables for Exchange Transactions	494,542	404,983	404,983
	494,542	404,983	404,983

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Other Revenue in Advance	242,494	219,792	219,792
	242,494	219,792	219,792

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	165,763	165,763	131,400
Increase to the Provision During the Year	36,983	29,500	39,190
Use of the Provision During the Year	(41,833)	(59,500)	(22,707)
Other Adjustments	(6,722)	-	17,880
Provision at the End of the Year	154,191	135,763	165,763
Cyclical Maintenance - Current	55,000	55,000	51,512
Cyclical Maintenance - Non current	99,191	80,763	114,251
	154,191	135,763	165,763

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
No Later than One Year	60,010	34,856	34,856
Later than One Year and no Later than Five Years	73,241	47,377	47,377
Future Finance Charges	(14,694)	(7,817)	(7,817)
	118,557	74,416	74,416
Represented by:			
Finance lease liability - Current	52,031	30,203	30,203
Finance lease liability - Non current	66,526	44,213	44,213
	118,557	74,416	74,416

15. Funds Held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	2,516	(1,292)	(1,292)
	2,516	(1,292)	(1,292)

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

16. 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 School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School 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 School Board as noted in Note 1.3. 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".

17. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	5,861	5,535
Leadership Team		
Remuneration	456,123	411,421
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	461,984	416,956

There are ten members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has five Finance and Property members that meet monthly excluding January and December each year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
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	2023 FTE Number	2022 FTE Number
100 - 110	7.00	8.00
110 - 120	7.00	2.00
120 - 130	1.00	2.00
130 - 140	2.00	-
	17.00	12.00

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

18. 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 members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has not entered into any contract agreements for capital works.

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	450,356	399,834	399,960
Receivables	359,007	326,838	326,838
Total Financial assets measured at amortised cost	809,363	726,672	726,798

Financial liabilities measured at amortised cost

Payables	494,542	404,983	404,983
Finance Leases	118,557	74,416	74,416
Total Financial liabilities measured at amortised Cost	613,099	479,399	479,399

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF RANGIORA NEW LIFE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
    - its financial position as at 31 December 2023; and
    - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29th May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

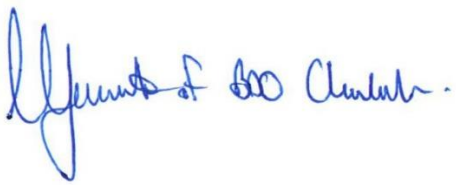
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1)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

Rangiora New Life School Strategic Plan 2023-2025 incorporating this year's Annual Plan

Strategic Goals *These are your priorities for improvement which have been identified through your community consultation, your data and/or your ERO evaluations. You can have as many strategic goals as you need.* Refer Regulations 7(1)(b)	**Which Board Primary Objective does this strategic goal work?** *These are set out in Section 127 of the Education and Training Act 2020.* Refer Regulations 7(1)(b)	**Links to Education requirements** This *includes National Education Learning Priorities, education strategies or plans and curriculum statements.* Refer Regulations 7(d)	**What do you expect to see?** *What is the anticipated result of successful completion of your Objectives - at the end of 3 years. What evidence will you see of this?* *What shifts and changes to teachers' and leaders' practices, and learner outcomes do you expect to see as a result of the goals set and actions you will take?* Refer Regulations 7(g)	**How will we achieve or make progress towards our strategic goals in 2023 ?** (annual plan) *What high-level tangible steps will you take that will work towards achieving your strategic goals - these will then be broken down into more detail in the annual implementation plans. These must be based on the identities, needs and aspirations or your school community.Some of these need to show giving effect to Te Tiriti o Waitangi and identifying and catering to students whose needs have not yet been well met.* Refer Regulations 7(e), 7(f)	**How will we measure success in 2023?** *You might want to consider: How will you know how well you have achieved your goals? How will you evaluate impact and learn about what worked, why it worked and what to do next? What success indicators/tools/rubrics will you use to measure the shifts in practice and changes to learner outcomes?* *What sources of evidence will you gather to support your evaluation? Who will be involved in gathering and making sense of the evidence?* Refer Regulations 7(g)	**Analysis of Variance for 2023** How did we do? Against the plan for this year Refer Regulations 7(g)	**Next Steps for 2024** What do we need to plan to do in next year's annual plan. *After considering the AOV and the strategic objectives.* Refer Regulations 7(g)

References to Regulations in this document refer to the Education (School Planning and Reporting) Regulations 2023.

1. **Keeping Christ is at the centre of everything we do**	Board Primary Objective 1	NELP 3, 6 Education Act 2020 : S204 : How our Christian Character underpins the way our Kura operates	Christ at the centre of everything we do. Founders day and Easter service and involve the whole school. We are represented at and participate in the Rangiora Anzac service/parade. Biennially we have a Christian school performance.	**a) Purposeful daily reading of scripture in classes and a survey of staff practices to inform this goal. Resourced by Nil– Responsible by all teachers** *b) Continuing developing Founders' Day and Easter, and Anzac Day as significant celebrations in our school calendar. Resourced by nil – Responsible by Principal* **c) Having a Christian school drama performance linked to our special character. Resourced by Production Budget– Responsible by Tic Drama** *d) Having regular staff worship.* Resourced by Nil – Responsible by staff	a) Staff Survey in Term 4 b) Founders' day and Easter Service involve the whole school. c) Have a school production in 2023 that is linked to our Special character d) Regular staff worship, and participation in the Christchurch based NZ Christian schools Association conference.	a) Scripture is being read across the school. Particular verses are related to units being taught. Daily devotions are also present, including the learning of memory verses. b) Easter Service was held in the Event Centre, were a mixture of worship, and activities was held. c) A staff written musical based on the Book of Ruth was held. d) Staff worship continues, with every Monday devoted to exploring our school values via a senior staff member. 43 of the staff registered and attended the NZ Christian schools Associations with 500 others. It was a rich experience of fellowship, worship & learning.	a) Focus on this at the start of the year TOD b) These events will continue c) RNLS has a biennial production 2024 will be planning for the next one in 2025. d) Continue to support this process. Plan and budget to support a group for the next conference in 2026.
2. **Develop a foundation of faith that allows the school community to understand and strengthen their relationship with God**	Board Primary Objective 2	NELP 3,6 Education Act 2020 : S204 : How our Christian Character underpins the way our Kura operates	Prayer present in all areas of the school Curricula have explicit and implicit faith connections. All members of the school are able to articulate the values and history of the school.	a) Reinstating the Prayer meetings with parents by canvassing parents about time, location and purpose. Resourced by Nil – Responsible by Principal *b) Having regular prayer meetings with teachers, and students and encouraging student led worship and testimony in assemblies. Resourced by Nil – Responsible by Principal* *c) Utilising the Interact Curriculum themes for each term providing coherence in the school. Resourced by Nil Responsible by SLT* *d) Reviewing the multitude of values, principles, core values and vision to provide a more coherent set of core school values that drives the school. Resourced by MOE (WSL) Responsible WSL team*	a) Parent prayer meetings occur b) Other prayer meetings happen in the school c) Interact is used for curricula themes across the school. d) Clarity of the values that drive the school have been developed.	a) A restart was attempted in the first half of the year, and again in Term 4. b) The student initiated prayer meeting continues. Staff pray at devotions three times a week before school. c) These themes were used for unit planning in primary and are publicised to secondary and referenced wherever possible. d) the within school Kahui Ako leaders used this work to design the mural in the school.	a)We plan to survey parents to see what times better suit them, and a restart in 2024. b)Continue to support. c) Continue to support. d) Continue with this work.
3. **Equip students to enter the world with a defensible foundation of faith**	Board Primary Objective 1	NELP 1,2 Education Act 2020 : S204 : How our Christian Character underpins the way our Kura operates	Students who graduate from our school are able to articulate and defend their faith. All students who complete the Y11 year know the origin, history and development of the school.	*a) Incorporate apologetics into Christian Living programmes in y11-13. Resourced by Christian L. Budget Responsible by HOD CL* b) Development of a unit in Y11 Christian Living that charts the origin and history of RNLS. Resourced by C Living Responsible CL teaching team	a) Students learn about their Christian faith in Christian Living. b) A course developed that links to the new curriculum and provides all Y11 students with a history to the origin to the school, its history and development.	a) We incorporate where possible outside speakers, This year we had Petre Jaseh, from Voice of the Martyrs, who spoke to our senior students on his 2-year imprisonment in the Sudan, because of his Christian faith. b) The students have enjoyed this unit, and now have a better sense of the history of the school.	a)We will continue to invite outside to the school speakers to reinforce this objective. b) We will build on this pilot work from 2023 in 2024.
4. **Encourage students to display Christ-like character**	Board Primary Objective 3	NELP 1,2 Education Act 2020 : S204 : How our Christian Character underpins the way our Kura operates	Many senior students register and participate in Student Volunteer Army.	a) Encourage involvement in service activities such as the Volunteer Army in the secondary school. Celebrate these acts of service. Resourced by Nil Responsible by AP Secondary	a)An increase in the number of SVA. Registrations from 2022.	a) SVA awards were given out to a no. of students Currently had 11 students register, with 1900 hours of service. After the floods around NZ, we partnered with the PTA to support Hastings Christian School. We also held a cultural day where we acknowledged the various cultures that families at RNLS identify with.	a) We continue to encourage student service and recognition through SVA. We need to encourage more students to register.
5. **Create pathways to equip, encourage, and engage students in acts of service towards each**	Board Primary Objective 3 Board Primary Objective 4	NELP 1,2 Education Act 2020 : S204 : How our Christian Character underpins the way our Kura operates	Students are a cohesive and supportive group.	**a) Create pathways to equip, encourage, and engage students in acts of service towards each other Resourced by MOE (STAR/Gateway) Responsible by Careers Advisor** **b) Promote students acting as tuākana tēina to each other. Resourced by MOE, Responsible by SLT**	Examples of students supporting other students are seen across the school.	a)We have examples across the school the business expo, the support for Hastings Christian school. b) We have secondary students supporting primary through English classes. Also, peer support I with Y12/13's supporting Y9's including on camp.	a) We continue to look for opportunities to foster this b) We have provided extra CRT for primary using Secondary Science Staff teaching Science. We will also have Y9 & Y10 students supporting this work in primary classes
6. **Demonstrate Christ's love for others in the community**	Board Primary Objective 2	NELP 1,2 Education Act 2020 : S204 : How our Christian Character underpins the way our Kura operates	All students participate in at least one service opportunity.	*a) Participate in 40 hour famine, Christmas shoebox, Kākahu Kainga, & Cans for Christmas. Resourced by Whanau, Responsible by SLT* *b) End of year secondary service days Resourced by School funds, Responsible by by AP Secondary* c) Formulate a plan for restarting missions trips within NZ and overseas. Resourced by NIL, Responsible by SLT.	a) Participation rates in 40 hour famine, $$ raised and no. of cans are registered. b) Service days at the end of the year allow all junior secondary students to experience service. c) Discussions are held about whether when and where missions could restart.	a) We raised $2.5K in the 40 hour famine this year. We were also honoured for 10 years of participation raising $48K over this time. b) The end of year Service days in secondary included Christmas boxes, rest home visits, baking and gardening in the community. Primary students and classes also had a range of service activities – Pet toys and blankets for SPCA, Can drives, Christmas carols in rest homes, & Tin animals for community gardens. c) We have had preliminary discussions about a more Pacific focus to lower costs.	a) We will look to participate in the 40 Hour famine in 2025. b) We will plan to continue these in 2024. c) Further exploration with interested families in 2024 for a 2025 mission trip, or partner with another group/school or community.

Strategic Goals *These are your priorities for improvement which have been identified through your community consultation, your data and/or your ERO evaluations. You can have as many strategic goals as you need.* Regs 7(1)(b)	**Which Board Objective does this strategic goal work ?**Regs 7(1)(b)	**Links to Education requirements** This *includes National Education Learning Priorities, education strategies or plans and curriculum statements.* Refer Regs 7(d)	**What do you expect to see?** *What is the anticipated result of successful completion of your Objectives - at the end of 3 years. What evidence will you see of this?What shifts and changes to teachers' and leaders' practices, and learner outcomes do you expect to see as a result of the goals set and actions you will take?*Refer Regulations 7(g)	**How will we achieve or make progress towards our strategic goals in 2023?** (annual plan) *What high-level tangible steps will you take that will work towards achieving your strategic goals - these will then be broken down into more detail in the annual implementation plans. These must be based on the identities, needs and aspirations or your school community. Some of these need to show giving effect to Te Tiriti o Waitangi and identifying and catering to students whose needs have not yet been well met.*Refer Regulations 7(e), 7(f)	**How will we measure success in 2023 ?** *You might want to consider: How will you know how well you have achieved your goals? How will you evaluate impact and learn about what worked, why it worked and what to do next? What success indicators/tools/rubrics will you use to measure the shifts in practice and changes to learner outcomes? What sources of evidence will you gather to support your evaluation? Who will be involved in gathering and making sense of the evidence?* Refer Regulations 7(g)	**Analysis of Variance of 2023** How did we do? Against the plan for this year Refer Regulations 7(g)	**Next Steps for 2024** What do we need to plan to do in next years annual plan. *After considering the AOV and the strategic objectives.* Refer Regulations 7(g)
7. Encourage academic excellence	Board Primary Objective 1	NELP 2,3,4	Students achieve at high levels across the school.	*a) Having 80% of students at or above the expected curriculum level in reading, writing and mathematics.* *Resourced by School funds, Responsible by Primary Team* *b) Having every student who leaves RNLS (and secondary schooling) achieving at least NCEA Level 2.* *Resourced by School funds, Responsible by Secondary team* *c) Achieving NZQA Level 1-3 pass rates at or above 90% & having at least 50% of students achieve Merit or Excellence passes.* *Resourced by School funds, Responsible by Secondary team* *d) Participating in 2023 MOE TOD's to refine the NCEA programmes being offered in L1-L3 at RNLS.* *Resourced by School funds, Responsible by Secondary team* *e) Continuing to develop blended online resources and teaching at all levels to support student learning.* *Resourced by School funds, Responsible by Secondary team*	a) Using achievement statistics b) Use leaving stats (March) c) NZQA stats (March) d) Curriculum revised. e) Survey of HOC's	a) From 2023, 88% of y1-8 students were assessed at or above the relevant curriculum level for reading, 84 % for writing, and 87% for Mathematics b) 27 Merit badges, and 15 Excellent badges are to be awarded to L1 students from 2023. 9 Merit badges, and 12 Excellence badges are given to L2 students from 2023. c) Pass rates– L1. L2. L3. L1 M/E L2 M/E L3M/E RNLS. 78%. 72% 72%. 51%. 27% 40% National. 60%. 72% 67%. 48%. 38%. 40% (Provisional – Jan 2023) d)Staff participated, collaborated within school and outside with other teachers. e) One Note resources continue to be developed and refined.	a) See Y1-10 document for more detail b) Continue to recognise M/E students. c) Nationally all schools noted a drop in pass rates in 2023. Our results were at or still ahead of National averages. We did have a large tail in our L2 results - and these students had pathways arranged out of school. Managing to sustain quality of passes for all bar L2. Will continue to support students to achieve and use careers advisor to provide pathways. d) This work will continue in 2024. e) This work will continue in 2024.
8. Involve the school community in developing te reo Māori, tikanga Māori, and local history	Board Primary Objective 4	NELP 3, 5	a)Increasing visibility of Te Reo, tikanga across the school. b) Local history integrated into our teaching and learning. c) Rebuilding of our Kapa Haka group to allow students to be confident to perform. d) Matariki is a visible week with a number of activities around the school.	*a) Integrating Mātauranga Māori into our teaching programmes* *Resourced by School funds, Responsible by HOC's and SLT* *b) Integrating local history into our curriculum areas.* *Resourced by School funds, Responsible by HOC's and SLT* **c) Enter our Kapa Haka group in the Ohoka NC Kapa Haka Festival. Encourage parent attendance.** **Resourced by school funds, Responsible** *d) Encouraging wider participation in Māori language week.* *Resourced by School funds, Responsible by HOC's and SLT* **e) Celebrate Matariki by forming a group to plan a celebration activity.** *Resourced by School funds, Responsible by HOC's and SLT.*	a) Review of appraisal documents of teaching staff. b) HOC reports. c) If event runs, our participation in the event. d) Matariki is celebrated across the school in a visible way.	a) Our staff attended Ōnuku marae hui organised by the Kahui Ako. Many staff attend Te Reo classes. Some attended Christian tikanga course at St Barnabas in Riccarton. b) This starting to happen as resources become available. We have also focused on our local School history in developing a Y11 unit in L1 Christian Living. c)TIC Kapa Haka did not feel we were ready for this festival in Term 3. d) School encouraged and focussed activities across the school. e) Matariki celebrated in primary and secondary school with breakfasts.	a) Teacher Only day in 2024 at the start of the year focussed on local history for staff. b)Increasing our knowledge as resources develop. c) Our Kahui Ako will run an cultural day in 2024, and we will look to enter the North Canterbury Festival in 2024. d) & e) We will continue to advance on our participation from 2023 in 2024.
9. Partner with parents and caregivers to develop their children as successful learners	Board Primary Objective 1	NELP 1,2	a&b)Most parents have registered and use the skool loop app, See Saw and the School portal for informing themselves of school activities, and notices, as well as a useful communication portal to the school. c)Regular parent evenings are publicly available in the community, some provided by the school, others by various community organisations. – which we will promote	*a) Expanding Parent engagement - Y1-8 utilizing SeeSaw, and fortnightly Kamar progress reports for Y9-13.* *Resourced by School funds, Responsible by SLT* **b) Better utilize the skool loop app.** **Resouced by School funds, Responsible by Principal** **c) Provide termly parent evenings or links to community forums on various aspects of learning, cyber, health & wellbeing.** **Resourced by Nil, Responsible by SLT**	a) Parent access to portal activity b) Skool loop use stats. c) Evenings organised, publicised, and attended by parents.	a)Usage of RNLS data portal and increasing use for accessing attendance and achievement data by Parents. b) Skool loop app usage increased as we have widely promoted its use. c) This year we have advertised the following evenings for parents: 2 Sexuality consultation evenings 1 NCEA information session 1 Netsafe evening supporting parents with children online. 1 6 session Tuning into kids- a six session programme to help understand emotional regulation in children and strengthen their resilience.	a)Continue to promote this in 2024 b) Continue to promote and encourage usage. c) Continue to have a range of evenings to support parents – organised by RNLS and in conjunction with community groups. Focus on changing NCEA, and other online sessions, along with general parenting sessions.
10. Provide a pathway of success for all students	Board Primary Objective 1 Board Primary Objective 3	NELP 1, 4, 7	a) RNLS way processes, including data monitoring leads to interventions to make the school safer and students engaged.	a) Using RNLS way data to focus on behaviours that affect learning. Resourced by School funds, Responsible by PB4L team. b) Identifying target students across the school, creating plans to accelerate learning, monitoring and reporting progress of these students' achievement. Resourced by School funds, Responsible by Sec & Primary teams c) Providing diverse set of pathways for students and allow students to discover their strengths and passions by using Career counselling with all senior students & having a relevant career plan linked to their learning/subject choices. Resourced by Gateway and STAR funds, Responsible by Careers advisor d) Engage with our school community about improving attendance to meet MOE targets and resetting regular attendance patterns post covid. Resourced by School funds and Kahui Ako – Responsible SLT	a) RNLS way data utilised at least termly to direct activity/focus. b) Target students are identified, monitored, and improvement seen. c) A Careers programme operates across the school from late primary to inform, interest and engage. d) School community made aware of Attendance concerns, identification of families that need support – and provide support.	a) Every term the RNLS way data is utilised and it has shown a reduction of incidents for our students as the year has continued and interventions have occurred. b) Target students have been identified (8), across primary and secondary – The number of incidents for our Tier 1 and 2 this year has diminished after intervention, with the exception of two Tier 3 students who have been supported with wraparound services. c) Facilitated a number of our senior students to enrol in 1 or 2 day ARA/CTC courses in Christchurch. Continue to have visits by outside providers of tertiary organisations to provide awareness and direction post school. Number of places for Gateway and STAR courses has been increased d) Attendance data has shown an improvement in attendance. Analysis for reasons of poor attendance has occurred. Interventions with families whose children have poor attendance to support better attendance has occurred.	a) Continue to monitor data. b) Continue to identify target students and plot progress as the year continues. c) Continue to expand awareness of options by our new Careers advisor. d) This will continue to be a focus at RNLS, along with an MOE/Government focus for 2024.
11. Strengthen students' wellbeing	Board Primary Objective 2	NELP 1,2	a)We understand students concerns and act on them. b)We have functioning Tier 1 & Tier 2 - processes operating smoothly.	a) Further investigation with students to unpack and understand concerns from the student strategic plan feedback. Resourced by School funds, Responsible Within School team *b) Implementing PB4L Year 10 goals – strengthening Tier 1 & 2 – making sure the RNLS way is consistently applied across the school by collecting, analyzing and acting on PB4L data.* *Resourced by School funds, Responsible PB4L team*	a) Conversations with focus groups to further illuminate the issues. b) PB4L report to Board summarises progress.	a) Students contributed to the mural using Creative NZ funding with a local artist – really useful feedback about the school and student perspective on values and what is important to them. Further focus group work TBA… b)PB4L data provides areas to focus on and measures changes.	a) Continue the conversations with students. b) Continue to gather data, and use to focus on areas as they arise.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*Yes*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*Following best practice, biennial EEO analysis* 10 years plus
How do you practise impartial selection of suitably qualified persons for appointment?	*Follow BOT policy*
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	*Encouraging all staff to upskill in Te Reo/Tikanga* Actively recruited a permanent Te Reo speaker/teacher in 2022
How have you enhanced the abilities of individual employees?	*Provide appraisal programme.*
How are you recognising the employment requirements of women?	*Yes*
How are you recognising the employment requirements of persons with disabilities?	*Disability access to all areas*

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	Yes	

Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		No
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?		No

RANGIORA NEW LIFE SCHOOL
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19 February 2024

Kiwi Sport Funding 2023

Rangiora New Life School

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2023, the school received total Kiwisport Funding of $8,836.18 (excluding GST).

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

The number of students that participated in organised sport was: 320 primary and secondary students.