RANGIORA NEW LIFE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	418
Principal:	Stephen Walters
School Address:	Denchs Road, Southbrook, Rangiora, 7400
School Phone:	03 313 6332
School Email:	admin@rnls.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

RANGIORA NEW LIFE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Rangiora New Life School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Stan Stewart	Stephen Walters
Full Name of Presiding Member	Full Name of Principal
Signed by: Stan Stewart 941EB9550AAE5A2F	Signed by: Stephen Walters 1E321827D1787CF5
Signature of Presiding Member	Signature of Principal
23/05/2025	23/05/2025
Date:	Date:

Rangiora New Life School
Members of the Board
For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Albert Couperus	Presiding Member	Elected	Sep 2025
Stephen Walters	Principal	ex Officio	
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 McQuillan	Student Representative	Elected	Sep 2024
Lucy Stevenson	Student Representative	Elected	Sep 2025
In Attendance Maria Evans	Minute Secretary		

Rangiora New Life School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	5,073,288	1,102,770	5,199,950
Locally Raised Funds	3	302,569	335,105	306,613
Use of Proprietor's Land and Buildings		590,000	-	590,000
Interest		14,039	5,300	12,888
Total Revenue		5,979,896	1,443,175	6,109,451
Expense				
Locally Raised Funds	3	234,714	221,930	266,132
Learning Resources	4	4,516,730	632,949	4,762,824
Administration	5	307,822	235,594	249,069
Interest		8,989	-	9,937
Property	6	957,861	364,008	983,764
Loss on Disposal of Property, Plant and Equipment		6,102	-	7,330
Total Expense		6,032,218	1,454,481	6,279,056
Net (Deficit) for the year		(52,322)	(11,306)	(169,605)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(52,322)	(11,306)	(169,605)

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 2024

	Notes	2024 Actual	2024 Budget (Unaudited)	2023 Actual
		$	$	$
Equity at 1 January		137,878	137,878	216,127
Total comprehensive revenue and expense for the year		(52,322)	(11,306)	(169,605)
Contribution - Furniture and Equipment Grant		72,815	-	91,356
Equity at 31 December		158,371	126,572	137,878
Accumulated comprehensive revenue and expense		158,371	126,572	137,878
Equity at 31 December		158,371	126,572	137,878

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	468,969	476,589	450,356
Accounts Receivable	8	395,391	359,007	359,007
GST Receivable		16,433	17,317	17,317
Prepayments		6,527	15,061	15,061
Inventories	9	9,210	3,335	3,335
Funds held in Trust	15	19,892	-	-
		916,422	871,309	845,076
Current Liabilities				
Accounts Payable	11	467,582	494,542	494,542
Revenue Received in Advance	12	323,937	242,494	242,494
Provision for Cyclical Maintenance	13	42,998	46,244	55,000
Finance Lease Liability	14	52,072	52,031	52,031
Funds held in Trust	15	-	2,516	2,516
		886,589	837,827	846,583
Working Capital Surplus/(Deficit)		29,833	33,482	(1,507)
Non-current Assets				
Property, Plant and Equipment	10	251,164	260,416	305,102
		251,164	260,416	305,102
Non-current Liabilities				
Provision for Cyclical Maintenance	13	89,703	77,947	99,191
Finance Lease Liability	14	32,923	89,379	66,526
		122,626	167,326	165,717
Net Assets		158,371	126,572	137,878
Equity		158,371	126,572	137,878

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 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		1,227,373	1,051,771	1,191,698
Locally Raised Funds		178,153	35,105	177,998
International Students		195,622	300,000	152,051
Goods and Services Tax (net)		884	-	(2,207)
Payments to Employees		(805,052)	(572,025)	(746,474)
Payments to Suppliers		(764,653)	(728,597)	(766,635)
Interest Paid		(8,989)	-	(9,937)
Interest Received		14,103	5,300	12,824
Net cash from Operating Activities		37,441	91,554	9,318
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(25,274)	(88,174)	(34,700)
Net cash (to) Investing Activities		(25,274)	(88,174)	(34,700)
Cash flows from Financing Activities				
Furniture and Equipment Grant		72,815	-	91,356
Finance Lease Payments		(43,961)	22,853	(19,386)
Funds Administered on Behalf of Other Parties		(22,408)	-	3,808
Net cash from Financing Activities		6,446	22,853	75,778
Net increase in cash and cash equivalents		18,613	26,233	50,396
Cash and cash equivalents at the beginning of the year	7	450,356	450,356	399,960
Cash and cash equivalents at the end of the year	7	468,969	476,589	450,356

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 2024

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 2024 to 31 December 2024 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 $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

Cyclical Maintenance
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. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

1.9. Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

1.10. 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:

Building Improvements	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

1.11. 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.

1.12. 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.

1.13. 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.

1.14. 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.

1.15. 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.

1.16. 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 interior and exterior 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.

1.17. Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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.

1.18. 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.

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

1.20. 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	1,253,471	1,080,770	1,271,784
Teachers' Salaries Grants	3,782,299	-	3,903,355
Other Government Grants	37,518	22,000	24,811
	5,073,288	1,102,770	5,199,950

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	13,715	4,880	57,582
Fees for Extra Curricular Activities	47,253	3,265	43,460
Trading	997	3,800	2,835
Fundraising and Community Grants	2,238	2,530	1,488
Other Revenue	42,744	20,630	49,197
International Student Roll	195,622	300,000	152,051
	302,569	335,105	306,613
Expenses			
Extra Curricular Activities Costs	116,674	45,865	121,871
Trading	1,846	1,800	3,705
Fundraising and Community Grant Costs	960	1,000	960
International Student - Employee Benefit - Salaries	61,563	47,365	78,872
International Student - Other Expenses	53,671	125,900	60,724
	234,714	221,930	266,132
Surplus for the year Locally raised funds	67,855	113,175	40,481

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	116,304	119,965	128,616
Employee Benefits - Salaries	4,280,695	360,859	4,496,348
Other Learning Resources	2,766	3,765	3,544
Staff Development	21,555	15,500	23,649
Depreciation	95,410	132,860	110,667
	4,516,730	632,949	4,762,824

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	16,470	7,000	6,891
Board Fees and Expenses	8,730	8,500	11,965
Other Administration Expenses	103,539	68,300	82,313
Employee Benefits - Salaries	169,998	142,800	139,110
Insurance	5,712	5,994	5,695
Service Providers, Contractors and Consultancy	3,373	3,000	3,095
	307,822	235,594	249,069

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	153,700	128,000	140,729
Cyclical Maintenance	33,944	29,500	36,983
Adjustment to the Provision- Other Adjustments	(2,734)	-	(6,722)
Heat, Light and Water	46,839	38,000	39,696
Rates	3,077	8,558	7,775
Repairs and Maintenance	49,103	69,000	88,858
Use of Land and Buildings	590,000	-	590,000
Other Property Expenses	18,684	18,950	16,892
Employee Benefits - Salaries	65,248	72,000	69,553
	957,861	364,008	983,764

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	468,969	476,589	450,356
Cash and Cash Equivalents for Statement of Cash Flows	468,969	476,589	450,356

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

Of the $468,969 Cash and Cash Equivalents, $6,651 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the $468,969 Cash and Cash Equivalents, $317,286 of Other Revenue in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	15,167	11,673	11,673
Receivables from the Ministry of Education	9,406	3,790	3,790
Interest Receivable	-	64	64
Teacher Salaries Grant Receivable	370,818	343,480	343,480
	395,391	359,007	359,007
Receivables from Exchange Transactions	15,167	11,737	11,737
Receivables from Non-Exchange Transactions	380,224	347,270	347,270
	395,391	359,007	359,007

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	9,210	3,335	3,335
	9,210	3,335	3,335

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2024	**$**	**$**	**$**	**$**	**$**	**$**
Buildings	2,644	-	-	-	(80)	**2,564**
Furniture and Equipment	165,481	10,438	(2,836)	-	(34,089)	**138,994**
Information and Communication Technology	15,230	10,542	-	-	(8,698)	**17,074**
Textbooks	371	-	-	-	(250)	**121**
Leased Assets	105,400	22,208	-	-	(50,156)	**77,452**
Library Resources	15,976	4,387	(3,267)	-	(2,137)	**14,959**
Balance at 31 December 2024	305,102	47,575	(6,103)	-	(95,410)	**251,164**

The net carrying value of equipment held under a finance lease is $77,452 (2023: $105,400)

Restrictions
With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation	**2024 Accumulated Depreciation**	**2024 Net Book Value**	**2023 Cost or Valuation**	**2023 Accumulated Depreciation**	**2023 Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Buildings	5,153	(2,589)	**2,564**	5,153	(2,509)	**2,644**
Furniture and Equipment	989,214	(850,220)	**138,994**	1,006,471	(840,990)	**165,481**
Information and Communication Technology	154,148	(137,074)	**17,074**	191,217	(175,987)	**15,230**
Textbooks	79,160	(79,039)	**121**	79,160	(78,789)	**371**
Leased Assets	185,508	(108,056)	**77,452**	184,957	(79,557)	**105,400**
Library Resources	45,059	(30,100)	**14,959**	51,128	(35,152)	**15,976**
Balance at 31 December	1,458,242	(1,207,078)	**251,164**	1,518,086	(1,212,984)	**305,102**

11. Accounts Payable

	2024 Actual	**2024 Budget (Unaudited)**	**2023 Actual**
	$	**$**	**$**
Creditors	54,075	55,062	55,062
Accruals	14,419	5,041	5,041
Banking Staffing Overuse	-	50,999	50,999
Employee Entitlements - Salaries	392,176	361,815	361,815
Employee Entitlements - Leave Accrual	6,912	21,625	21,625
	467,582	494,542	494,542
Payables for Exchange Transactions	467,582	494,542	494,542
	467,582	494,542	494,542

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	**2024 Budget (Unaudited)**	**2023 Actual**
	$	**$**	**$**
Grants in Advance - Ministry of Education	6,651	-	-
Foreign fee paying student revenue in advance	317,286	242,494	242,494
	323,937	242,494	242,494

13. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Provision at the Start of the Year	154,191	154,191	165,763
Increase to the Provision During the Year	33,944	29,500	36,983
Use of the Provision During the Year	(52,700)	(59,500)	(41,833)
Other Adjustments	(2,734)	-	(6,722)
Provision at the End of the Year	132,701	124,191	154,191
Cyclical Maintenance - Current	42,998	46,244	55,000
Cyclical Maintenance - Non current	89,703	77,947	99,191
	132,701	124,191	154,191

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:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
No Later than One Year	57,551	60,010	60,010
Later than One Year	36,399	96,094	73,241
Future Finance Charges	(8,955)	(14,694)	(14,694)
	84,995	141,410	118,557
Represented by:			
Finance lease liability - Current	52,072	52,031	52,031
Finance lease liability - Non current	32,923	89,379	66,526
	84,995	141,410	118,557

15. Funds Held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	(19,892)	2,516	2,516
	(19,892)	2,516	2,516

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 Board members, Principal Principal, and Heads of Departments.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	6,160	5,861
Leadership Team		
Remuneration	447,479	456,123
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	453,639	461,984

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:

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	170 - 180	180 - 190
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	2024 FTE Number	2023 FTE Number
100 -110	8.00	7.00
110 -120	8.00	7.00
120 - 130	-	1.00
130 - 140	2.00	2.00
	18.00	17.00

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

	2024 Actual	2023 Actual
Total	$ -	$ -
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up , which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	468,969	476,589	450,356
Receivables	395,391	359,007	359,007
Total Financial assets measured at amortised cost	864,360	835,596	809,363

Financial liabilities measured at amortised cost

Payables	467,582	494,542	494,542
Finance Leases	84,995	141,410	118,557
Total Financial liabilities measured at amortised Cost	552,577	635,952	613,099

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 2024

The Auditor-General is the auditor of Rangiora New Life School (the School). The Auditor-General has appointed me, Warren Johnston, using the staff and resources of BDO Christchurch Audit Limited, 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 2024, 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 2024; and
    - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 May 2025. 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 Members of the Board listing, Rangiora New Life School Strategic Plan 2023-2025, Statement of Compliance with Education and Training Act 2020, and the Kiwisport Funding 2024 Report, 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 Audit Limited
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	**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 requirement** 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 2024 ?** (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 2024 ?** *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 2024** How did we do? against the plan for this year References to Regulations in this document refer to the Education (School Planning and Reporting) Regulations 2023 Refer Regulations 7(g) SPC Review = Strategic Planning Committee Review in March 2025	**Next Steps for 2025** 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)
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 is seen at the centre of everything we do – worship, prayer, service, scripture reading and study is visible across the school. Student assemblies contain worship. Have three new "Chapel" assemblies during the year, to which the whole community are invited. We see a relevant Founders day assembly, that honours the history and founding of the school We see a student led Easter Service. We have strong, healthy & active prayer groups across the school, with parents, students and staff involved. We see teaching and learning in classrooms from an agreed statement of faith provided by the proprietors from the Interact Curriculum & Christian Living curriculum. We see student Leadership and responsibility is encouraged . We see students and staff who are supportive, respectful, and build strong relationships in our community We see student service recognised inside and outside the school.	Well structured assemblies occur in primary and secondary, including worship bands. Have three chapel assemblies during the year. An organising committee involving students, staff, and proprietors to be created. Have Founders day assembly during the year. An organising committee involving students, staff, and proprietors to be created. Planning and delivery of the Easter Service occurs by Christian Living Dept and music by the student worship band. Students, staff and parents are involved in regular prayer groups, encouragement of participation where necessary. Planning and delivery of teaching and learning occurs via the Interact curriculum in primary and the Interact themes in Secondary. Multiple opportunities for students to show leadership are encouraged. RNLS way is used to strengthen our SOAR values. Student service opportunities are created and publicised across the school.	Student participation and leading has occurred in both primary and secondary assemblies in 2024. Review of success by focus groups of students, staff, proprietors and parents. Dates and times managed by the SLT and report back to the Board via AOV. Proprietors provide feedback. Review by SLT. Three prayer groups occur regularly. Survey by the Kahui Ako WSL team and utilising the Proprietor Special Character review. Number of students taking on leadership roles has increased compared to 2023. Each year level in the school has service opportunities, identified and planned in Term 2, reviewed in Term 4. Student voice included as part of the process.	SPC Review: Achieved Worship has occurred in primary and secondary assemblies. We had Easter assemblies for primary and secondary too. The planning for Chapel assemblies has not occurred – This needs a wider organising group to plan going forward. The strong support from parents at our three end of year prizegivings and the Grandparents service held for Grandparents of primary in Term 4 were successful. These 4 events incorporated worship, prayer and the wider community. These services are the only services that would approach the Chapel concept envisoned in this plan. It would be good to build on these. The Founders day occurred in Term 4. Our retiring Pastor was recognised at this assembly that involved just students and staff. The review by SLT indicates that a wider organising group would be useful here. This service, is a prime one to become one of of the Chapel services going forward. The Easter Service occurred. – again the review by SLT indicates that this service is one that could be one of the Chapel services going forward SPC Review: Partially Achieved Staff and students pray regularly across the school. SPC Review: Not Measured The WSL's are finalising the values, and foundations documents of the school. The special Character review was positive about student faith journeys. SPC Review: Partial Achievement- Parent group not successful We took 10 students from Y7 & 8, Y12 &Y 13 to a leadership day run by our Kahui Ako at Amuri school in Term 2. This was attended by students from 15 schools. Speakers on Leadership occurred. The students also prepared and participated in Leadership activies.We also took X students to the Christian schools leadership workshop. In Term 2 we have promoted Student volunteer army and awarded badges for service. SPC Review: Achieved We had each class of the school in primary identify and provide service to an outside group in the community. We had senior students working in primary classes. The whole school supported our sponsored students through non-uniform days. We also had a successful student led Christmas shoebox appeal. At the end of the year we also ran a "Cans for Christmas" appeal for the local foodbank. As part of the end of the year programmes, the Y9 students engaged with a number of community based service activities. SPC Review: Achieved	Assemblies align with school goals A wider organising group needs to be established if we are to pursue this in 2025 – it is suggested that the Esater service, the Founders day service and the primary Grandparents service be identified as the starting point for these 3 services in 2025. A wider organising group needs to be established to advance this in 2025 A wider organising group needs to be established to advance this in 2025 as per the strategic plan. Establishing a format time for parent prayer opportunities. Maintain staff and student groups Finalise the work with the WSL's in 2025 and work with the proprietors on any matters that come out of the Special Character review. Continue to embrace leadership opportunities for students. Maintain the current programme and look for opportunities to expand. Imvestigate whether it is time to restart overseas missions that the school has a history of doing pre Covid.
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					
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					
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					
5. **Create pathways to equip, encourage, and engage students in acts of service towards each other**	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					
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					

Strategic Goals Regs 7(1)(b)	What Board Objective does this strat goal work ? Regs 7(1)(b)	Links to Education requirement Refer Regs 7(d)	What do you expect to see? Refer Regulations 7(g)	How will we achieve or make progress towards our strategic goals in 2024 (Regs 7(e), 7(f)	How will we measure success in 2024 ? Refer Regulations 7(g)	Analysis of Variance of 2024 Refer Regulations 7(g)	Next Steps for 2025 Refer Regulations 7(g)
7. **Encourage academic excellence**	Board Primary Objective 1	NELP 2,3,4	We see students focused on their studies, and see high levels of achievement. Having 80% of students at or above the expected curriculum level in reading, writing and mathematics Having every student who leaves RNLS (and secondary schooling) achieving at least NCEA Level 2 or a suitable career pathway Teachers participate in Curriculum and NCEA PLD and Literacy and Numeracy PLD. Achieving NZQA Level 1-3 pass rates at or above 80% & having at least 40% of students achieve Merit or Excellence passes.	By Identifying target students across the school, creating plans to accelerate learning, monitoring and reporting progress of these students' achievement, and success of the target student plans. By providing diverse set of pathways for and allowingstudents to discover their strengths and passions By using Career counselling having a relevant career plan for all senior students linked to their learning/subject choices. This is resourced by Gateway and STAR funds. Teachers engaged with NCEA change PLD, and Lit Numeracy PLD Monitoring student achievement data and providing scaffolding for students to assist students obtaining merit/excellee passes in assessments.	Using achievement statistics School leaving stats (March) Teachers involved in PLD of Literacy, Numeracy, Curriculum, and NCEA change. NZQA stats (Feb)	Levels Struc, Literacy (Y1-4) Reading Writing Maths. (% at/above C level) Y1-4 77%. - - 82% Y5-8. - 89%. 88% 80% Y9-10 - 82%. 83%. 73% Except for Y1-4 literacy, and Y9 & Y10 Mathematics, all other areas of Reading, writing and mathematics are achieveing targets, and See Y1-10 Curriculum Report for detailed analysis. Interestingly 81% of students in Y10 that sat the NCEA numeracy test have achieved Y11 numeracy, which is at curriculum level 4p/4a/5b, and the expected level for Y10 is 5P, or 5A or above for Year 11 which is set at Level 6 SPC Review: 80% of our targets Achieved, and 20 % of targets very close to 80% Achieved 84% of our leaving students left with NCEA Level 2 or more as a qual. Two of thee students went overseas to Australian schools. Others left for the workforces or Training. SPC Review: Partially Achieved Achievement results in primary and secondary show meeting school achievement targets in literacy, numeracy and NCEA. RNLS Pass NatPass RNLS M Nat M RNLS E Nat E RNLS M/E Nat M/E RNLS UE Nat UE L1. 91%. 70%. 37%. 29%. 2%. 11%. 38%. 40%. 72%. 48% L2. 86%. 73%. 20%. 25%. 26% 15%. 46%. 40% L3 83%. 68% 14% 26% 35% 14% 49%. 40% We have exceeded our targets for pass rates and UE. The targets for L2 & L3 merit/excellence passes have been exceeded. The merit/excellence pass rate for L1 is a reflection of the new standards implementation. It is pleasing to see the comparison of RNLS pass rates exceeding National stats significantly overall. SPC Review: Achieved	In 2025 a focus on Structured Literacy, and Junior Secondary Mathematics will be implemented, and all others areas maintained. Incorporate the MOE expectations of structured literacy and numeracy into this goal for 2025. Focus on improving excellence in L1 in 2025, as we better implement the new standards, and move beyond passing while maintaining performance across the board.
8. **Involve the school community in developing te reo Māori, tikanga Māori, and local history**	Board Primary Objective 4	NELP 3, 5	We see students and staff developing greater competence and understanding of Te Reo and tikanga. We see an awareness of local history in students and is included in classroom learning We see involvement & visibility in the Rangiora Anzac service	Integrating local history into our curriculum areas. Enter our Kapa Haka group in the Ohoka NC Kapa Haka Festival. Encourage parent attendance. Host the Tipu Maia Cultural day at RNLS involving 6 Area Schools, and 7 contributing primary schools. Liaising with the Rangiora RSA organising committee	Review of appraisal documents of teaching staff by the Principal Our participation/organisation in the events. Level of participation in the Rangiora Anzac service	Our staff as part of the start of the year TOD visited Kaiapoi Pa, and were given a history of the site, and its significance to local Maori history. This linked in with our visit at Onuku marae in 2023. In Term 3, we are entered to a NC schools cultural event at the Baptist church,. We welcomed a visiting Japanese school in Term 3, with a Mihi whakatau. Matariki focus week in primary and secondary. We succesfully hosted the Kahui Ako Cultural day involving 10 schools. SPC Review: Achieved Head students in Rangiora Anzac parade and they laid wreaths on behalf of the school. SPC Review: Achieved	Having covered pre Eurpean history from Onuku, Kaiapoi Pa, and Tuahiwi in 2025 start to look at Early European history in the area. Principal will make contact with RSA organising committee to discuss our involvement in 2025.
9. **Partner with parents and caregivers to develop their children as successful learners**	Board Primary Objective 1	NELP 1,2	We see strong and enduring partnerships with the teachers, parents, students and the school. We see a strong and healthy PTA in the school	Provide termly parent evenings or links to community forums on various aspects of learning, cyber, health & wellbeing. PTA is well supported by our parent community	Evenings organised, publicised, and attended by parents. Attendance monitored and measured. PTA has a programme of activities that involve the parent community.	Term 1 consultation about cell phones with parents Term 1 an NCEA info evening for parents. Term 3 Sexuality programme primary parents meeting We also advertised to parents relevant community events in Term 2 & 3. Term 4 - a Special Character Review evening was held by the proprietors in Term 4 SPC Review: Achieved PTA have setup a shop that runs 2-3 times a week. A primary movie night was successful, and the Disco occurred in Term 3 . There have also been lunches – sausages, sushi and pies for students .The PTA have also provided a number of items across the school - Games, Mats, 3D printer, Drama scaffolding, Lego, trolleys, and Kapa Haka tops. SPC Review: Achieved	Continue to have at least one community engageement evening for the parent community per term in addition to promoting NC community events. Continue to support the PTA, and its work. Consider whether Is it time to look at having a canteen in the school, to either support the PTA and ustilising student help?
10. **Provide a pathway of success for all students**	Board Primary Objective 1 Board Primary Objective 3	NELP 1, 4, 7	We see all students In a supportive environment succeeding and transitioning to a pathway of further learning, employment or both. Attendance rate of students at school or STAR/Gateway/Offsite training activities is an indcation of engagement.	Engagement in the senior school shown by achievement rates in NCEA, along with participation in Gateway and STAR activities. Engage with our school community about improving attendance to meet MOE targets and resetting regular attendance patterns post covid.	School community made aware of Attendance concerns, identification of families that need support – and provide support. Target students are identified, monitored, and improvement seen, and reported to the Board.	The data from Term 4 2023 has shown that 90% of students attend every day, and 80% of our students attend 80% of the time. The data each term was reviewed, and guided communication wth parents. The data analysed during the year and we adjusted our procedures. We identified approx 100 students sitting in the 80-90% attendance range whose absences for legit imate reasons only contribute to half of their absences. Focussing on these the families about these non-approved absence was our focus in the second half of the year– and will make the most significant difference to attendance if they can be reduced/eliminated. Our attendance data summary for Term 3 showed a 9% improvement on regular attendance compared to Term 3 2023. The regular attendance figure sits at 58% for Term 3 and assuming a similar improvement in 2025, we will be on target to achieve the Government target of 80% regular attendance in 2030. SPC Review: No specific targets set, outside of MOE Targets, but 10% improvement on 2023.	We need to maintain the data monitoring in 2025. We need to imcorporate the MOE attendance targets (80% of students present 90% of the time in 2030 into our Strategic and Annual planning for 2025.
11. **Strengthen students' and staff wellbeing**	Board Primary Objective 2	NELP 1,2	We see students that are connected and engaged in their learning We see an environment in the school for staff that is supportive and responsive.	Use RNLS way processes to connect and correct learning behaviours. Staff Social committee activities and Devotions to build spiritual journeys of staff.	RNLS way data utilised at least termly to direct activity/focus and PB4L report to Board summarises progress.	The data from Term 1 informed us on the cell phone ban. We implemented a policy after community consultation. We developed an exemption process. We have granted 11 exemptions after application and discussion with families. Our other focus for Term 1 - Correct gear for school, Uniform, being on time, Tidy school, and work completion. Our focus for Term 2 was uniform, specifically jackets/hoodies, wet weather behaviour, and cell phones . The use of data from T3-4 allowed us to focus on behaviour hot spots. SPC Review: Achieved In Term 1 TOD, staff had a varied programme involving PLD, a picnic lunch at local park, and an afternoon at the lawn bowls for staff team building. We have had other social events too.. In term 2 & 3 we had a number of social after-school activities as well as our usual monthly celebrations of birthdays.We finished the year with a staff lunch in Term 4. SPC Review: Achieved	Wellbeing measures across the school – for Data Collection – beyond PB4L Implementing the "Rite Journey" in 2025 for Year 10 students to provide a solid framework embedded in a Christian faith. Continue to support the staff Social committee to have activities that connect and support staff.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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
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

28 March 2025

Kiwi Sport Funding 2024

Rangiora New Life School

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2024, the school received total Kiwisport Funding of $9,170.02 (excluding GST).

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

The number of students that participated in organised sport was: 304 primary and secondary students.