RANGIORA NEW LIFE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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Rangiora New Life School

Statement of Responsibility

For the year ended 31 December 2025

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

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

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

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

Chris Joseph	Stephen Walters
Full Name of Presiding Member	Full Name of Principal
Signed by: Chris Joseph D9C5B26B92A6815A	Signed by: Stephen Walters 28B33BF570348EBF
Signature of Presiding Member	Signature of Principal
27/05/2026	27/05/2026
Date:	Date:

Rangiora New Life School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Stan Stewart	Proprietors Representative Presiding Member		Sep 2028
Stephen Walters	Principal	ex Officio	
Philip Shaw	Parent Representative	Elected	Sep 2028
Chris Joseph	Parent Representative	Elected	Sep 2028
Kerry Harris	Parent Representative	Elected	Sep 2028
Jaco Niemand	Parent Representative	Elected	Sep 2028
Jo Simpson	Parent Representative	Elected	Sep 2028
Diana Stevenson	Parent Representative	Elected	Aug 2025
Jenna van Housen	Parent Representative	Elected	Aug 2025
Christine Wenborn	Parent Representative	Elected	Mar 2025
Rebecca Brophy	Parent Representative	Elected	Aug 2025
Dusty Eloff	Proprietors Representative		
Karen Rennie	Proprietors Representative		
Shine Laurie	Proprietors Representative		
Marina Krijgsman	Staff Representative	Elected	Aug 2025
Sheryl Band	Staff Representative	Elected	Sep 2028
Reese Hunter	Student Representative	Elected	Sep 2026
Lucy Stevenson	Student Representative	Elected	Sep 2025
In Attendance			
Maria Evans	Minute Secretary		
Glenda van der Walt	Minute Secretary		

Rangiora New Life School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	5,667,431	1,293,951	5,073,288
Locally Raised Funds	3	313,616	170,400	302,569
Use of Proprietor's Land and Buildings		590,000	-	590,000
Interest		4,326	17,100	14,039
Total Revenue		6,575,373	1,481,451	5,979,896
Expense				
Locally Raised Funds	3	252,048	153,900	234,714
Learning Resources	4	4,988,459	659,576	4,516,730
Administration	5	327,132	289,538	307,822
Interest		9,317	-	8,989
Property	6	966,014	377,973	957,861
Loss on Disposal of Property, Plant and Equipment		909	-	6,102
Total Expense		6,543,879	1,480,987	6,032,218
Net Surplus / (Deficit) for the year		31,494	464	(52,322)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		31,494	464	(52,322)

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 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		158,371	158,371	137,878
Total comprehensive revenue and expense for the year		31,494	464	(52,322)
Contribution - Furniture and Equipment Grant		77,689	-	72,815
Equity at 31 December		267,554	158,835	158,371
Accumulated comprehensive revenue and expense		267,554	158,835	158,371
Equity at 31 December		267,554	158,835	158,371

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 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	337,871	476,625	468,969
Accounts Receivable	8	449,447	395,391	395,391
GST Receivable		20,586	16,433	16,433
Prepayments		16,504	6,527	6,527
Inventories	9	7,281	9,210	9,210
Funds held in Trust	15	-	19,892	19,892
		831,689	924,078	916,422
Current Liabilities				
Accounts Payable	11	600,647	467,582	467,582
Revenue Received in Advance	12	59,612	323,937	323,937
Provision for Cyclical Maintenance	13	9,279	15,775	42,998
Finance Lease Liability	14	32,316	52,072	52,072
Funds held in Trust	15	42,196	-	-
		744,050	859,366	886,589
Working Capital Surplus		87,639	64,712	29,833
Non-current Assets				
Property, Plant and Equipment	10	348,359	241,456	251,164
		348,359	241,456	251,164
Non-current Liabilities				
Provision for Cyclical Maintenance	13	95,075	114,410	89,703
Finance Lease Liability	14	73,369	32,923	32,923
		168,444	147,333	122,626
Net Assets		267,554	158,835	158,371
Equity		267,554	158,835	158,371

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 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,423,802	1,293,951	1,227,373
Locally Raised Funds		(194,414)	35,400	178,153
International Students		248,257	135,000	195,622
Goods and Services Tax (net)		(4,153)	-	884
Payments to Employees		(812,137)	(682,859)	(805,052)
Payments to Suppliers		(825,859)	(690,232)	(764,653)
Interest Paid		(9,317)	-	(8,989)
Interest Received		4,326	17,100	14,103
Net cash (to)/from Operating Activities		(169,495)	108,360	37,441
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(59,138)	(100,704)	(25,274)
Net cash (to) Investing Activities		(59,138)	(100,704)	(25,274)
Cash flows from Financing Activities				
Furniture and Equipment Grant		77,689	-	72,815
Finance Lease Payments		(42,242)	-	(43,961)
Funds Administered on Behalf of Other Parties		62,088	-	(22,408)
Net cash from Financing Activities		97,535	-	6,446
Net (decrease)/increase in cash and cash equivalents		(131,098)	7,656	18,613
Cash and cash equivalents at the beginning of the year	7	468,969	468,969	450,356
Cash and cash equivalents at the end of the year	7	337,871	476,625	468,969

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 2025

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 statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

Cyclical Maintenance
The School recognises its obligation to maintain the 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 they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings. 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 released to 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 are 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	10-50 years
Furniture and Equipment	3-20 years
Information and Communication Technology	2-5 years
Textbooks	5 years
Leased Assets held under a Finance Lease	Term of Lease
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 initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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 statement 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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	1,396,139	1,262,388	1,253,471
Teachers' Salaries Grants	4,212,607	-	3,782,299
Other Government Grants	58,685	31,563	37,518
	5,667,431	1,293,951	5,073,288

3. Locally Raised Funds

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	27,303	11,200	13,715
Fees for Extra Curricular Activities	58,624	10,800	47,253
Trading	16,982	1,800	997
Fundraising and Community Grants	614	1,000	2,238
Other Revenue	18,756	10,600	42,744
International Student Fees	191,337	135,000	195,622
	313,616	170,400	302,569
Expense			
Extra Curricular Activities Costs	107,611	60,100	116,674
Trading	16,409	1,800	1,846
Fundraising and Community Grant Costs	960	1,000	960
International Student - Employee Benefit - Salaries	73,329	60,000	61,563
International Student - Other Expenses	53,739	31,000	53,671
	252,048	153,900	234,714
Surplus for the year Locally Raised Funds	61,568	16,500	67,855

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	136,221	134,384	116,304
Information and Communication Technology	14,015	10,560	-
Employee Benefits - Salaries	4,711,405	378,770	4,280,695
Staff Development	31,595	22,500	21,555
Depreciation	92,498	110,412	95,410
Other Learning Resources	2,725	2,950	2,766
	4,988,459	659,576	4,516,730

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	16,920	7,500	16,470
Board Fees and Expenses	16,080	14,630	8,730
Legal Fees	1,047	-	-
Other Administration Expenses	99,561	79,680	103,539
Employee Benefits - Salaries	182,877	178,500	169,998
Insurance	7,205	6,228	5,712
Service Providers, Contractors and Consultancy	3,442	3,000	3,373
	327,132	289,538	307,822

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	162,589	149,000	153,700
Cyclical Maintenance	39,412	36,984	31,210
Heat, Light and Water	54,716	44,000	46,839
Rates	-	-	3,077
Repairs and Maintenance	33,632	64,000	49,103
Use of Land and Buildings	590,000	-	590,000
Employee Benefits - Salaries	58,211	65,589	65,248
Other Property Expenses	27,454	18,400	18,684
	966,014	377,973	957,861

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	337,871	476,625	468,969
Cash and cash equivalents for Statement of Cash Flows	337,871	476,625	468,969

Of the $337,871 Cash and Cash Equivalents, $101,808 is subject to restrictions for the following reasons:

- $2,692 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.
- $56,920 of International Student Fees relating to the 2026 school year have been collected by the School. This is included in Revenue in Advance in note 12.
- $42,196 of Funds Held in Trust is held by the School, as disclosed in note 15.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	16,835	15,167	15,167
Receivables from the Ministry of Education	11,151	9,406	9,406
Teacher Salaries Grant Receivable	421,461	370,818	370,818
	449,447	395,391	395,391
Receivables from Exchange Transactions	16,835	15,167	15,167
Receivables from Non-Exchange Transactions	432,612	380,224	380,224
	449,447	395,391	395,391

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	7,281	9,210	9,210
	7,281	9,210	9,210

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	2,564	41,232	-	-	(80)	**43,716**
Furniture and Equipment	138,994	42,408	-	-	(33,543)	**147,859**
Information and Communication Technology	17,074	30,308	(327)	-	(10,119)	**36,936**
Textbooks	121	-	-	-	(121)	**-**
Leased Assets	77,452	83,180	(8,421)	-	(46,601)	**105,610**
Library Resources	14,959	1,895	(582)	-	(2,034)	**14,238**
	251,164	199,023	(9,330)	-	(92,498)	**348,359**

The net carrying value of furniture and equipment held under a finance lease is $105,610 (2024: $77,452).
The net carrying value of furniture amd equipment held under a finance lease is $13,966 (2024: $nil).

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.

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Buildings	45,228	(1,512)	**43,716**	5,153	(2,589)	**2,564**
Furniture and Equipment	1,021,627	(873,768)	**147,859**	989,214	(850,220)	**138,994**
Information and Communication Technology	158,628	(121,692)	**36,936**	154,148	(137,074)	**17,074**
Textbooks	79,160	(79,160)	**-**	79,160	(79,039)	**121**
Leased Assets	180,349	(74,739)	**105,610**	185,508	(108,056)	**77,452**
Library Resources	45,202	(30,964)	**14,238**	45,059	(30,100)	**14,959**
	1,530,194	(1,181,835)	**348,359**	1,458,242	(1,207,078)	**251,164**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	120,881	54,075	54,075
Accruals	31,363	14,419	14,419
Employee Entitlements - Salaries	440,694	392,176	392,176
Employee Entitlements - Leave Accrual	7,709	6,912	6,912
	600,647	467,582	467,582
Payables for Exchange Transactions	600,647	467,582	467,582
	600,647	467,582	467,582

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	6,651	6,651
International Student Fees in Advance	56,920	-	-
Other Revenue in Advance	2,692	317,286	317,286
	59,612	323,937	323,937

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	132,701	132,701	154,191
Increase/(decrease) to the Provision During the Year	39,412	36,984	31,210
Use of the Provision During the Year	(67,759)	(39,500)	(52,700)
Provision at the End of the Year	104,354	130,185	132,701
Cyclical Maintenance - Current	9,279	15,775	42,998
Cyclical Maintenance - Non current	95,075	114,410	89,703
	104,354	130,185	132,701

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:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	41,016	57,551	57,551
Later than One Year	84,115	36,399	36,399
Future Finance Charges	(19,446)	(8,955)	(8,955)
	105,685	84,995	84,995
Represented by:			
Finance lease liability - Current	32,316	52,072	52,072
Finance lease liability - Non current	73,369	32,923	32,923
	105,685	84,995	84,995

15. Funds Held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	42,196	(19,892)	(19,892)
	42,196	(19,892)	(19,892)

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

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, and Heads of Departments.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	6,840	6,160
Leadership Team		
Remuneration	460,903	447,479
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	467,743	453,639

There are 11 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) committees that meet monthly. 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:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	170-180
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	2025 FTE Number	2024 FTE Number
100 -110	8.00	8.00
110 -120	7.00	8.00
120 - 130	4.00	-
130 - 140	1.00	2.00
140 - 150	1.00	-
	21.00	18.00

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:

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

19. Contingencies

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

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:$nil).

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: 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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	337,871	476,625	468,969
Receivables	449,447	395,391	395,391
Total financial assets measured at amortised cost	787,318	872,016	864,360
Financial liabilities measured at amortised cost			
Payables	600,647	467,582	467,582
Finance Leases	105,685	84,995	84,995
Total financial liabilities measured at amortised cost	706,332	552,577	552,577

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 2025

The Auditor-General is the auditor of Rangiora New Life School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Members of the Board Listing, Strategic Plan 2023 – 2025, Reporting on the principles of being a Good Employer, and KiwiSport Funding Statement.

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

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

Independence

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

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



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 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 2025 ?** (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 2025 ?** *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 2025** 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)	**Next Steps for 2026** 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.	Well structured assemblies occur in primary and secondary, including worship bands. Assemblies align with school goals	Student participation and leading has occurred in both primary and secondary assemblies in 2025.	We had a successful Easter Service in Term 1, imvolving the whole school. We had a very successful secondary worship assembly in Term 2 where testimonies were shared. As a result of theis assembly, our head students are keen to lead an alpha course for students in Term 3. We had a followup worship assembly in Term 3. The Chrsitmas concert was very well attended, as was the three prizegivings. The community participated in a very successful Christmas float that had great community support from parents and students. The Christmas float wone 2 prizes and raised our profile on the Rangiora community.	This continues to be a focus in 2026, by being deliberate in inviting the community to events – by partnering with parents.
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	Have three "Chapel" assemblies during the year, to which the whole community are invited – Easter, Founders day and Grandparents day We see a relevant Founders day assembly, that honours the history and founding of the school We see a student led Easter Service.	Have three chapel assemblies during the year A wider organising group needs to be established if we are to pursue this in 2025 – it is suggested that the Easter service, the Founders day service and the primary Grandparents service be identified as the starting point for these 3 services in 2025. Have Founders day assembly during the year. Planning and delivery of the Easter Service occurs by Christian Living Dept and music by the student worship band. A wider organising group needs to be established to advance this in 2025 as per the strategic plan.	Review of success by one focus group of students, staff, proprietors and parents. Managed by the SLT and report back to the Board via AOV.	We held 3 chapel assenblies during the year. As part of the Board Strategic plan review – surveys will be given, and focus groups interviewed by an external consultant. We had a successful Easter Service in Term 1 involving the whole school.	A refreshed strategic plan wil be developed for 2026-2029 The Easter service tradition continues.
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	We have strong, healthy & active prayer groups across the school, with parents, students and staff involved.	Students, staff and parents are involved in regular prayer groups, encouragement of participation where necessary. Establishing a format time for parent prayer opportunities. Maintain staff and student groups	Three prayer groups occur regularly.	Staff and student led prayer groups continue, with a parent prayer group established in Term 3 onwards.	We will continue to support/promote student, staff and parent prayer groups.
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	We see teaching and learning in classrooms from an agreed statement of faith provided by the proprietors from the Interact Curriculum & Christian Living curriculum.	Planning and delivery of teaching and learning occurs via the Interact curriculum in primary and the Interact themes in Secondary. 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.	Survey by the Kahui Ako WSL team and utilising the Proprietor Special Character review.	Results of the surveys are positive, with findings to be shared with staff as part of the TOD's at the start of Term 1 in 2026.	We will engage in a pecial character project to support teaching and learning in 2026
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	We see student Leadership and responsibility is encouraged .	Multiple opportunities for students to show leadership are encouraged. Continue to embrace leadership opportunities for students.	Number of students taking on leadership roles has increased compared to 2024.	Y12, Y13, Y7, & Y8 students attended a Kahui Ako organised leadership day at Oxford Area School with the Principal in Term 2. Y1-10 students participated in the CEN school leadership conference. Many students have taken on leadership roles as coaches for sports teams during the year.	We will continue to pursue leadership opportunities through the CEN and Area Schools. A review and a reset of PB4L will occur in 2026.
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	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.	RNLS way is used to strengthen our SOAR values. Student service opportunities are created and publicised across the school. Maintain the current programme and look for opportunities to expand. Investigate whether it is time to restart overseas missions that the school has a history of doing pre Covid.	PB4L is used to reqward the good behaviour of students, and also used to identify the trends across the school for individuals, year level, and tyical behaviours. 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.	The monitoring and analysis of the data from PB4L data has been reviewed and actioned on regularly. Also, we have rewarded students who meet the Soar guidelines. Various 40 hour Challenge activiries were engaged by students across the school in Term 2. In Term 4 we supported the Christmas shoe boxes appeal, along with "Cans for Christmas' for the local foodbanks. We also as part of our community service helped the community oganisations process the "Toot for Tucker" We also at the end of the year visited local Resthomes with Music and fellowship.	We will continue the sustain the existing activities and seek new ones in our community. Contact has been made with a Cambodia School Mission consultant for a Cambodia Misson in 2026 or 2027.

Strategic Goals Regs 7(1)(b)	What Board Objective does this strategic goal work ? Regs 7(1)(b)	Links to Education requirements 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 2025? (Annual implementation plan) Refer Regulations 7(e), 7(f)	How will we measure success in 2025 ? Refer Regulations 7(g)	Analysis of Variance of 2025 Refer Regulations 7(g)	Next Steps for 2026 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. 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. 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. 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. Teachers engaged with NCEA change PLD, and Lit Numeracy PLD Monitoring student achievement data and providing scaffolding for students to assist students obtaining merit/excellence passes in assessments.	Using achievement statistics Teachers involved in PLD of Literacy, Numeracy, Curriculum, and NCEA change. NZQA stats (Feb)	<u>Year 1-10 Reading, Writing and Maths</u> Lvls Reading Writing Maths. (% at/above C level) Y1-4 73 % 70 % 79 % Y5-8. 70 % 86 % 83 % Y9-10 77 % 79 % 78 % Percentages show good coherence. Many are close to or above our target of 80%. <u>NCEA</u> RNLS Pass NatPass RNLSM/E Nat M/E RNLS UE Nat UE L1. 79%. 70%. 29% 40%. 66%. 48% L2. 90%. 73%. 44% 40% L3 71`%. 68% 41% 40%. We have exceeded our targets for pass rates and UE. The targets for L2 & L3 merit/excellence passes have been exceeded for L2 &L3. 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. PLD continues, with all primary staff engaged in BSLA literacy and Kahui Ako organised numeracy. Collaboration woth other Area Schools and primary schools is occurring at these days. Secondary teachers continue to work on revised curricula, alongside colleagues of other Area Schools.	Continue with PLD, and familiarity with the new curriculum. NCEA continues to meet targets – the change in curriculum at L1 and the requirements for merit and excellence continue to to be a focus.
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. 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. 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 Principal will make contact with RSA organising committee to discuss our involvement in 2025.	Review of appraisal documents of teaching staff by the Principal Our participation/organisation in the events. Level of participation in the Rangiora Anzac service	Staff show evidence of advancing personal knowledge of Tikanga and incorporation of the school's special Christian Character – as shown by apppraisals. Our Kapa Haka group participated in the Ohoka NC Kapa Haka Festival. We hosted the Tipu Maia Cultural day at RNLS involving 6 Area Schools, and 7 contributing primary schools. Our Head students participated in the 2025 Anzac parade and laid. a wreath as part of the service.	Proprietors plan to introduce a Special Christian Character project to create coherence in teaching classes across the school. Continue to participate in festivals. Continue to participate
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. Continue to have at least one community engagement evening for the parent community per term in addition to promoting NC community events PTA is well supported by our parent community. Continue to support the PTA, and its work.	Evenings organised, publicised, and attended by parents. Attendance monitored and measured. PTA has a programme of activities that involve the parent community.	In Term 1 a well attended NCEA information evening was held. The school also publicised each term parenting seminars that were offered by community providers. Feedback from our school community was positive. Our PTA held a very successful Cultural event in Term 1, that involved many of our parent communities, sharing their culture (and food). We also had a number of cultural performances. It was a well organised and well attended event.	Continue to offer parent information evenings, Continue to be pro-active in involving and inviting the community to events to strengthen Parent partnership.
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 indication of engagement.	Engagement in the senior school shown by achievement rates in NCEA, along with participation in Gateway and STAR activities. We need to maintain the data monitoring in 2025. Engage with our school community about improving attendance to meet MOE targets and resetting regular attendance patterns post covid. We need to imcorporate the MOE attendance targets (80% of students present 90% of the time in 2030 by aiming for 70% regular attendance for 2025.	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 MOE has introduced new stepped attendance processes and targets centrally set by the Ministry, we will develop an Attendance Action plan for 2026, that will be shared with the school community and implemented in 2026. We finished the year with regular attemdance at 69%, 1 % from our target of 70%	Implement Attendance plan
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. Continue to support the staff Social committee to have activities that connect and support staff.	Use RNLS way processes to connect and correct learning behaviours. 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. 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.	RNLS way data has been used to identify areas and students that need affirmative action. We are also rewarding, and recognising students whose attendance iis high, to raise awareness of attemdance amongst students. The rewards system has worked well, the trackjing system has worked well. The repat offenders – consequences have not deterred them. Staff social group promotes a number of activities each term, social gatherings after school, the acknowledgement of service and contribution above and beyond. (peer recognition).	We will review our PB4L system and sterngten the areas that are not resulting in changed behaviour.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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?	Review all matters of concern, through our Health and Safety Committee who are represented by the Principal, Proprietor, teacher and support staff.
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*
How have you enhanced the abilities of individual employees?	*Provide appraisal programme.*
How are you recognising the employment requirements of women?	We follow best practice, biennial EEO analysis.
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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26 February 2026

Kiwi Sport Funding 2025

Rangiora New Life School

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2025, the school received total Kiwisport Funding of $10,054.97 (excluding GST).

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

The number of students that participated in organised sport was 347 primary and secondary students.