

ROLLESTON CHRISTIAN SCHOOL

Annual Financial Statements For the year ended 31 December 2023

Ministry Number: 710

Principal: Elizabeth Coyle

School Address: 571-575 Springston Rolleston Road, Rolleston

School Postal Address: 571 Springston Rolleston Road, Rolleston

School Phone: 03 5502653

School Email: office@rcs.school.nz

Members of the Board of Trustees

Name	How Position Gained	Ceased	Finishes	Position
Paul Saunders	Appointed		Jun-25	Proprietor Representative
Richard Reynolds	Elected		Jun-25	Presiding Member
Chris Hannen	Appointed		Jun-25	Proprietor Representative
Suzanne Tennant	Appointed		Jun-25	Proprietor Representative
Christine Trennela-Chan	Elected		Jun-25	Parent Representative
Elena Blair	Elected		Jun-25	Parent Representative
Christopher Gregg	Elected		Jun-25	Parent Representative
Polu Luatua	Elected		Jun-25	Staff Representative
Liz Coyle				Principal ex Officio

Accountant / Service Provider:
Geoff Gillam Consultants

**Rolleston Christian School
Annual Financial Statements
For the year ended 31 December 2023
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Rolleston Christian School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Richard James Reynolds
Full Name of Presiding Member

RJ Reynolds
Signature of Presiding Member

29 May 2024
Date:

Elizabeth Joy Coyle
Full Name of Principal

ETC
Signature of Principal

29 May 2024
Date:

Rolleston Christian School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,141,438	2,091,988	1,875,258
Locally Raised Funds	3	84,623	82,228	93,966
Use of Land and Buildings Integrated		359,500	360,000	359,500
Interest		10,706	2,000	3,034
		2,596,267	2,536,216	2,331,758
Expenses				
Locally Raised Funds	3	33,496	27,500	32,632
Learning Resources	4	2,005,041	1,930,504	1,734,220
Administration	5	131,860	114,123	128,724
Interest		609	-	548
Property	6	491,402	466,456	445,284
		2,662,408	2,538,583	2,341,408
Net Surplus / (Deficit)		(66,141)	(2,367)	(9,650)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(66,141)	(2,367)	(9,650)

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



Rolleston Christian School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January	312,075	312,075	251,833
Total comprehensive revenue and expense for the year	(66,141)	(2,367)	(9,650)
Contributions from / (Distributions to) the Ministry of Education			
Contribution - Furniture and Equipment Grant	40,748	-	69,892
Equity at 31 December	286,682	309,708	312,075
Accumulated comprehensive revenue and expense	286,682	309,708	312,075
Reserves	-	-	-
Equity at 31 December	286,682	309,708	312,075

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.



Rolleston Christian School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	37,380	50,990	78,345
Accounts Receivable	8	140,900	132,000	134,452
GST Receivable		8,668	2,000	15,104
Inventories		31,470	30,000	34,942
Investments	9	121,339	141,340	141,340
		<u>339,757</u>	<u>356,330</u>	<u>404,183</u>
Current Liabilities				
Accounts Payable	11	167,374	174,000	225,647
Finance Lease Liability - Current Portion	14	3,493	3,000	3,022
		<u>170,867</u>	<u>177,000</u>	<u>228,669</u>
Working Capital Surplus or (Deficit)		168,890	179,330	175,514
Non-current Assets				
Property, Plant and Equipment	10	168,088	157,120	159,620
		<u>168,088</u>	<u>157,120</u>	<u>159,620</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	48,113	24,742	19,750
Finance Lease Liability	14	2,183	2,000	3,309
		<u>50,296</u>	<u>26,742</u>	<u>23,059</u>
Net Assets		<u>286,682</u>	<u>309,708</u>	<u>312,075</u>
Equity		<u>286,682</u>	<u>309,708</u>	<u>312,075</u>

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



Rolleston Christian School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		567,981	520,394	526,909
Locally Raised Funds		82,726	87,682	103,289
Goods and Services Tax (net)		6,436	13,104	(12,606)
Payments to Employees		(394,107)	(284,498)	(372,230)
Payments to Suppliers		(327,950)	(347,214)	(175,036)
Interest Paid		(609)	-	(548)
Interest Received		9,465	2,000	3,034
Funds Administered on Behalf of Third Parties		-	-	-
Net cash from / (to) the Operating Activities		(56,058)	(8,532)	72,812
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(41,939)	(17,492)	(77,071)
Purchase of Investments		20,001	-	-
Net cash from / (to) the Investing Activities		(21,938)	(17,492)	(77,071)
Cash flows from Financing Activities				
Furniture and Equipment Grant		40,748	-	69,892
Finance Lease Payments		(3,717)	(1,331)	(3,666)
Net cash from Financing Activities		37,031	(1,331)	66,226
Net increase/(decrease) in cash and cash equivalents		(40,965)	(27,355)	61,967
Cash and cash equivalents at the beginning of the year	7	78,345	78,345	16,378
Cash and cash equivalents at the end of the year	7	37,380	50,990	78,345

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

The above statement of cash flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Rolleston Christian School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2023

1.1) Reporting Entity

Rolleston Christian 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 13.

Recognition of grants

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

1.3) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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 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.

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 three months 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 schools 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) Investments

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

1.9) Inventories

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

1.10) 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.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:	Years
Furniture and equipment	10
Information and communication technology	3-5
Plant	10
Leased assets held under a finance lease	Term of lease
Library resources	10

1.11) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (*i.e.* what valuation techniques have been employed, comparison to recent market transaction etc.)

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

Long-term employee entitlements

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

1.14) Revenue Received in Advance

Revenue received in advance relates to fees received 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 earned.

The School holds sufficient funds to enable the refund of unearned fees or grants, should the School be unable to provide the services to which they relate.

1.15) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

1.16) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

1.17) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.19) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20) Budget Figures

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

1.21) Services received in-kind

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



2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants

2023	2023	2022
Actual	Budget	Actual
\$	(Unaudited)	\$
564,575	516,988	528,732
1,576,863	1,575,000	1,346,526
2,141,438	2,091,988	1,875,258

The school is not in the donations scheme for this year.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
Donations & Bequests	31,756	29,978	36,719
Fees for Extra Curricular Activities	8,340	2,500	4,681
Trading	44,527	49,750	52,566
	84,623	82,228	93,966
<i>Expenses</i>			
Extra Curricular Activities Costs	10,261	2,500	4,467
Trading	23,235	25,000	28,165
	33,496	27,500	32,632
<i>Surplus for the year Locally raised funds</i>	51,127	54,728	61,334

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	71,293	100,536	55,442
Employee Benefits - Salaries	1,867,660	1,788,492	1,632,378
Staff Development	29,555	21,484	18,341
Depreciation	36,533	19,992	28,059
	2,005,041	1,930,504	1,734,220

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,747	4,800	4,282
Board of Trustees Fees	385	-	770
Board Expenses	3,591	4,375	7,103
Communication	810	2,696	1,786
Consumables	11,142	17,742	9,589
Staff Expenses	5,827	5,992	17,061
Other	9,188	8,522	3,627
Employee Benefits - Salaries	96,170	69,996	84,506
	131,860	114,123	128,724

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,729	5,692	6,450
Consultancy and Contract Services	46,279	60,984	41,602
Cyclical Maintenance Provision	28,363	4,992	6,840
Grounds	7,662	7,992	7,113
Heat, Light and Water	14,947	15,996	13,888
Repairs and Maintenance	19,487	10,800	8,295
Use of Land and Buildings - Integrated	359,500	360,000	359,500
Employee Benefits - Salaries	8,435	-	1,596
	491,402	466,456	445,284

The use of land and buildings figure represents 5% of the school's total property value.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	50	50	50
Bank Accounts	37,330	50,940	78,295
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	37,380	50,990	78,345

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

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	7,351	-	5,454
Receivables Ministry of Education	-	-	15,406
Interest Accrued	1,241	-	-
Teacher Salaries Grant Receivable	132,308	132,000	113,592
	140,900	132,000	134,452
Receivables from Exchange Transactions	8,592	-	5,454
Receivables from Non-Exchange Transactions	132,308	132,000	128,998
	140,900	132,000	134,452

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and Not Greater than One Year	121,339	141,340	141,340

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2023.



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	105,784	22,541	-	-	(18,664)	109,661
Information and Communication Technology	38,464	18,182	-	-	(12,297)	44,349
Plant	7,491	1,216	-	-	(1,435)	7,272
Leased Assets	6,117	3,062	-	-	(3,783)	5,396
Library Resources	1,764	-	-	-	(354)	1,410
Balance at 31 December 2023	159,620	45,001	-	-	(36,533)	168,088
	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	201,470	(91,809)	109,661	178,929	(73,145)	105,784
Information and Communication Technology	114,999	(70,650)	44,349	96,818	(58,354)	38,464
Plant	16,578	(9,306)	7,272	15,362	(7,871)	7,491
Leased Assets	10,468	(5,072)	5,396	11,450	(5,333)	6,117
Library Resources	3,544	(2,134)	1,410	3,544	(1,780)	1,764
Balance at 31 December 2023	347,059	(178,971)	168,088	306,103	(146,483)	159,620

Restrictions

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

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	30,761	40,000	97,045
Banking Staffing Overuse	-	-	12,000
Employee Entitlements - Salaries	132,308	132,000	113,592
Employee Entitlements - Leave Accrual	4,305	2,000	3,010
	167,374	174,000	225,647
Payables for Exchange Transactions	167,374	174,000	225,647
	167,374	174,000	225,647

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	19,750	19,750	12,910
Increase to the Provision During the Year	11,233	4,992	6,840
Adjustment to the Provision	17,130	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	48,113	24,742	19,750
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	48,113	24,742	19,750
	48,113	24,742	19,750

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,862	3,000	3,451
Later than One Year and no Later than Five Years	2,307	2,000	3,543
Later than Five Years	-	-	-
Future Finance Charges	(493)	-	(663)
	<u>5,676</u>	<u>5,000</u>	<u>6,331</u>
Represented by			
Finance lease liability - Current	3,493	3,000	3,022
Finance lease liability - Non current	2,183	2,000	3,309
	<u>5,676</u>	<u>5,000</u>	<u>6,331</u>

14. 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 (Christian Schools Trust) , is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor are disclosed appropriately with an indication of the amount where relevant.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the year is included in the notes of the Statement of Comprehensive Income as "Use of land and buildings".

15. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members		
Remuneration	385	770
Leadership Team		
Remuneration	372,073	580,602
Full-time equivalent members	3	5.65
Total key management personnel remuneration	<u>372,458</u>	<u>581,372</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) Committees that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



Principal

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

	2023 Actual	2022 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	5	2
	5	2

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

16. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	\$0	\$0
Number of People	-	-

17. Contingencies

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

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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.

Contingent Asset- Additional funding wash up payment

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements.

18. Commitments

(a) Capital Commitments

As at 31 December 2023, the School has no capital commitments.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023, the Board has no operating contracts:



19. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	37,380	50,990	78,345
Receivables	140,900	132,000	134,452
Investments - Term Deposits	121,339	141,340	141,340
Total financial assets measured at amortised cost	299,619	324,330	354,137

Financial liabilities measured at amortised cost

Payables	167,374	174,000	225,647
Finance Leases	2,183	5,000	3,309
Total Financial Liabilities Measured at Amortised Cost	169,557	179,000	228,956

20. Comparatives

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

21. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF ROLLESTON CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Rolleston Christian School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 15, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement, Te Tiriti o Waitangi Statement, and Kiwisport Statement, 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.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Rolleston Christian School

Annual Report 2023

Christ-like, creative, critical learners who HELP bring light to the world



Board Members

Richard Reynolds - Presiding Member, Parent Representative
Liz Coyle - Principal
Polu Luatua - Staff Representative
Cristene Trenuela-Chan - Parent Representative
Chris Gregg - Parent Representative
Elenor Blair - Parent Representative
Chris Hannen - Proprietor Nominee
Suzanne Tennant - Proprietor Nominee
Paul Saunders - Proprietor Nominee

Giving Effect to Te Tiriti o Waitangi

At Rolleston Christian School we are on a journey in giving effect to Te Tiriti o Waitangi. Through whānau (family) consultation a priority has been set for developing the use of Te Reo Māori in the school and having a structured teaching and learning programme that allows for this. All staff are engaging in Te Reo Lessons, either through Te Ahu o Te Reo Māori, or through school based lessons with the tuakana (teachers with a higher level of te reo) on staff. It is an expectation that Te Reo Māori is taught weekly at all levels of the school and used on a daily basis. Staff who are or have engaged with Te Ahu o Te Reo Māori have learnt local pūrakau (cultural stories) and had many experiences within the programme to learn about wāhi (place) and taonga (precious aspects) of the local takiwā (area), that they then incorporate into their own teaching. We have practices such as our mihi whakatau to welcome students, using the structure provided by our local rūnanga, Taumutu. Our integrated curriculum includes the exploration of history and maramatanga Māori (Māori understanding) as important lenses to learn through.

Employment Policy Statement

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions? We provide training, regularly review risks, and share stories of near misses that increase understanding of possible risks.

What is in your equal employment opportunities programme? How have you been fulfilling this programme? We give equal employment opportunities and follow our policies in relation to this

How do you practise impartial selection of suitably qualified persons for appointment? We have an appointments committee for each appointment made, these committees are made up of a selection of people who represent different parts of the school.

How are you recognising, The aims and aspirations of Maori, The employment requirements of Maori, and Greater involvement of Maori in the Education service? All our roles are advertised that having an understanding of te reo Māori me tikanga Māori is an advantage and that being willing to go on a journey of understanding is a requirement.

How have you enhanced the abilities of individual employees? Professional Development opportunities and Professional Growth Cycles

How are you recognising the employment requirements of women? Allow for Part-time employment for women with children. Priority entry of teacher's children into the school to ease logistics. Safe and friendly working environment.

How are you recognising the employment requirements of persons with disabilities? NA

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)

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? Not explicitly

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements? Yes

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? Yes

Statement of Kiwi Sport Funding

Rolleston Christian School received \$3809.00 excluding GST in the Operations Grant.

The funding was spent towards a Sports Coordinator through Selwyn Sport Trust.

Developing the Village

Analysis of Variance



The school recognises that it takes a village to raise a child. By choosing Rolleston Christian School, parents are inviting the school into a village that will help to raise their child in a Christ-centered and faith-filled way. Others in this village may be wider whānau, the church, other social networks, and the wider community. Developing the village involves the school actively creating and strengthening connections with and within these groups, to create a sense of whanaungatanga (belonging) and foster an environment of ako (learning from one another - both as teacher and as learner), in order to see tamariki (children) of every culture and background flourish spiritually, academically, emotionally, and socially.

Priorities in 2023

Welcoming procedures for new students and their families - includes connecting with pastors and whānau

- A welcome procedure is developed and documented that reflects appropriate cultural practices and includes whānau and local churches
- Welcome procedures have been run in the second half of the year
- Welcome event dates have been set for 2024
- Local pastors are keen to be a part of this process

Te Kākano parents - connecting with and educating

- Kōhanga liaison parent system is developed, reviewed and refined with the PCG
- Increase in parents commenting on their child's work in Spotlight
- Increase in parents signing up for Learning Conferences in TK
- We have identified the habits we want to encourage with school parents and there are systems in place to strongly engage with TK parents about these.

Points to Celebrate

- By the end of the year we had 100% attendance from our Te Kākano parents at Learning Conferences.
- We have given consistent messaging through hub and school newsletters regarding the top habits we want parents to develop as they enter the school. Some parents have made comments that suggest they are reading these and thinking about them.
- We have four dates in the calendar for mihi whakatau in 2024 to welcome new akonga and their whānau.
- The students all know the mihi whakatau practice and have regularly practiced the songs. We have identified who will do which roles during the mihi whakatau.
- TK Connect has been running monthly, and a small but dedicated group of parents have been attending these.
- We have seen a small increase in the number of parents commenting on Spotlight posts, we believe this is due to the tamariki taking greater responsibility for their own uploads.

Reflections for Next Steps

- We want to continue to develop Learning Conferences into a more informative and meaningful time for parents to make the most of how most parents come to these.
- The Kōhanga liaison still needs some work to develop. Thinking around how to ensure these parents are upholding the culture and values of the school in the way they act is of top priority.

Investment in Staff

Analysis of Variance



The school will invest in the staff so they experience joy in their work which will result in a positive and dynamic learning environment for our tamariki. Our staff care for, instruct and disciple our ākonga on a daily basis in order for our ākonga (students) to flourish spiritually, academically, emotionally and physically. Investment into our staff's spiritual depth and theological understanding, leadership capabilities, thought leadership, and the practical application of these in a school environment are paramount to the quality of Christ-centered teaching and learning.

Priorities in 2023

Curriculum Groups - development of the idea

- We've defined the purpose and structure of the groups that best meet the needs of our school.
- Priorities for curriculum groups will be collaboratively established.
- People have chosen a curriculum group to be a part of and feel excited about this.
- Terms of Agreement are established for the groups.

Building Biblical Literacy

- Staff are actively upskilling in theology
- Staff feel more confident in their theology when planning for Living Christianly Programmes

Te Reo Māori

- All staff are capable of confidently teaching the first two steps of Te Reo against our school progression.

Points to Celebrate

- Seven teachers took part in Te Ahu o Te Reo Māori
- All other teachers took part in lunch time Te Reo lessons with Liz to learn how to implement our school's language acquisition plan
- Curriculum groups are up and running. We have three groups and all teaching staff have chosen to be in a group they feel passionate about.
- All curriculum groups have developed an agreed way of working together and have an annual plan developed for 2024.
- All teaching staff attended the New Zealand Association of Christian Schools Conference. A number of the teachers also presented at this.

Reflections for Next Steps

- Curriculum groups and developing an enthusiasm for new learning in these areas feels very timely in relation to the Curriculum Refresh and staying abreast of changes occurring in education at the moment. Building on the strength of these feels very important.

Stretching all Students

Analysis of Variance



Stretching and growing all students is about seeing children challenged in their daily school life to make strong academic and competency based improvements, no matter what their cultural background, gender or individual challenges are. The school will make a priority of ensuring that learning is deep, challenging and based in authentic and meaningful contexts.

Priorities in 2023

Spiral of Inquiry around reading - Learn, Implement, Reflect

- New initiatives are seen in the school that are being monitored and analysed for their effectiveness.
- Student Achievement data in reading has risen by at least 2%.

TALL implementation across the school

- The teaching and development of oral language and vocabulary is being prioritised in all learning areas.
- Student Achievement data in reading and writing has risen by at least 2%
- Student Achievement data for ELL students has risen by 3% in reading

Preparation for the Curriculum Refresh

- Leaders have a deep understanding of the direction with the Curriculum Refresh
- We have a plan as a school for implementing the curriculum refresh.

Circle Time Development

- Our circle time programme is aligned to our Christ-like rubric
- Each hub is clear what they are teaching over a two year period
- Each hub's learning clearly feeds into the next hub

Points to Celebrate

- Our Circle Time Programme has been developed to align to the Christ-like rubric, and is designed to build on skills developed over their time here at RCS.
- Lots of deep learning has occurred in the teachers in relation to the way reading is taught. Teachers have started to modify their practices and are seeing positive results in student engagement and anecdotal evidence.
- More of our ESOL funded has been used to fund additional teacher time to support the language development of our students. This has been a positive move and has increased the team approach to language learning in the school.
- The leadership team, but more specifically the Curriculum Groups have engaged with the Curriculum Refresh documents and are building a good understanding of the changes and developments. The Curriculum Groups will be a key vehicle for implementation of the developments in 2024.

Reflections for Next Steps

- Our data suggests that students' behaviour has been a hindering factor to good academic achievement this year. We have had a number of new staff join our team and on reflection we think this is a good time to re-focus on the development of positive behaviour in our students and how this is done at Rolleston Christian School. This will be a major focus in 2024.

Celebrations and Student Achievement



General Celebrations at Rolleston Christian School

- We reached the required level to be recognised as a Green-Gold Enviro School. We have been working towards this goal for nine years!
- The Parent Community Group raised close to \$9000 throughout the year and held at least seven community events across the year.
- The staffroom and administration area extension was completed, including an outdoor area for staff.
- A new block was completed. This block will accommodate 75 tamariki in Years 2-4
- A library space was created from a portacom brought on to the school to accommodate the overflow while we waited for the new block to be finished.
- A number of landscaping projects were completed.

Achievement in Reading

- 82% of our students are achieving at or above the curriculum level appropriate to their year level. This is a similar percentage to the year prior.
- Of the children who are 'below', 57% have made 6-8 months progress over the last 6 months which is positive, leaving 43% though who did not make the 6-8 months progress, leaving their achievement level the same, this is 7.5% of the school.
- We will be implementing the Accelerating Learning in Literacy programme in 2024 at the year levels who have made the most limited progress.
- The transition into Better Start Literacy Approach (BSLA) looks to be successful in our Year 1 cohort, with 100% of our students meeting the expected progress indicators, although it will be interesting to watch this cohort move through the school, along with future cohorts that do BSLA.

Achievement in Writing

- 71% of our students are achieving at or above the curriculum level appropriate for their year level. This is a 6% decline from the year prior.
- Of the children who are 'below', 37% have made 6-8 months progress over the last 6 months, leaving 63% though who did not make the 6-8 months progress, leaving their achievement level the same, this is 16% of the school.

Achievement in Maths

- 82% of our students are achieving at or above the curriculum level appropriate to their year level. This is a similar percentage to the year prior.
- Of the children who are below 66% have made 6-8 months progress over the last 6 months which is positive, leaving 34% though who did not make the 6-8 months progress, leaving their achievement level the same, this is 6% of the school. This is a low percentage of children who haven't actually progressed in the past 6 months.

Rolleston Christian School

