

ROLLESTON CHRISTIAN SCHOOL

Annual Financial Statements For the year ended 31 December 2024

Ministry Number: 710

Principal: Elizabeth Coyle

School Address: 571-575 Springston Rolleston Road, Rolleston

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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		Sep-25	Proprietor Representative
Richard Reynolds	Elected		Sep-25	Presiding Member
Chris Hannen	Appointed		Sep-25	Proprietor Representative
Suzanne Tennant	Appointed		Sep-25	Proprietor Representative
Christine Trennela-Chan	Elected		Sep-25	Parent Representative
Elena Blair	Elected		Sep-25	Parent Representative
Christopher Gregg	Elected		Sep-25	Parent Representative
Polu Luatua	Elected		Sep-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 2024
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Rolleston Christian School

Statement of Responsibility

For the year ended 31 December 2024

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

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

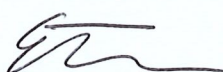
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the school.

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

Richard James Reynolds
Full Name of Presiding Member

Elizabeth Joy Gyle
Full Name of Principal

Richard J Reynolds
Signature of Presiding Member


Signature of Principal

26/5/2025
Date:

26/5/2025
Date:

Rolleston Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,398,330	2,355,668	2,141,438
Locally Raised Funds	3	75,228	69,993	84,623
Use of Proprietors Land and Buildings		359,500	359,500	359,500
Interest		11,929	5,700	10,706
		2,844,987	2,790,861	2,596,267
Expenses				
Locally Raised Funds	3	39,910	20,000	33,496
Learning Resources	4	2,238,870	2,156,105	2,005,041
Administration	5	137,686	135,362	131,860
Interest		859	-	609
Property	6	481,792	478,254	491,402
		2,899,117	2,789,721	2,662,408
Net Surplus / (Deficit)		(54,130)	1,140	(66,141)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(54,130)	1,140	(66,141)

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 2024

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January	286,682	286,682	312,075
Total comprehensive revenue and expense for the year	(54,130)	1,140	(66,141)
Contributions from / (Distributions to) the Ministry of Education			
Contribution - Furniture and Equipment Grant	38,602	-	40,748
Equity at 31 December	271,154	287,822	286,682
Accumulated comprehensive revenue and expense	271,154	287,822	286,682
Reserves	-	-	-
Equity at 31 December	271,154	287,822	286,682

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	45,327	48,339	37,380
Accounts Receivable	8	171,656	151,000	140,900
GST Receivable		11,786	8,000	8,668
Prepayments		870	-	-
Inventories		24,541	30,000	31,470
Investments	9	135,000	125,000	121,339
		<u>389,180</u>	<u>362,339</u>	<u>339,757</u>
Current Liabilities				
Accounts Payable	11	226,019	182,000	167,374
Revenue Received in Advance		10,769	-	-
Provision for Cyclical Maintenance	14	35,283	-	-
Finance Lease Liability - Current Portion	13	5,684	3,000	3,493
		<u>277,755</u>	<u>185,000</u>	<u>170,867</u>
Working Capital Surplus or (Deficit)		111,425	177,339	168,890
Non-current Assets				
Property, Plant and Equipment	10	187,879	165,588	168,088
		<u>187,879</u>	<u>165,588</u>	<u>168,088</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	20,149	53,105	48,113
Finance Lease Liability	13	8,001	2,000	2,183
		<u>28,150</u>	<u>55,105</u>	<u>50,296</u>
Net Assets		<u>271,154</u>	<u>287,822</u>	<u>286,682</u>
Equity		<u>271,154</u>	<u>287,822</u>	<u>286,682</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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		645,026	605,668	567,981
Locally Raised Funds		81,295	77,344	82,726
Goods and Services Tax (net)		(3,118)	668	6,436
Payments to Employees		(439,069)	(391,705)	(394,107)
Payments to Suppliers		(268,012)	(265,128)	(327,950)
Interest Paid		(859)	-	(609)
Interest Received		11,422	5,941	9,465
Net cash from / (to) the Operating Activities		26,685	32,788	(56,058)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(49,134)	(17,492)	(41,939)
Purchase of Investments		(13,661)	(3,661)	20,001
Net cash from / (to) the Investing Activities		(62,795)	(21,153)	(21,938)
Cash flows from Financing Activities				
Furniture and Equipment Grant		38,602	-	40,748
Finance Lease Payments		(5,314)	(676)	(3,717)
Funds Administered on Behalf of Third Parties		10,769	-	-
Net cash from/ (to) Financing Activities		44,057	(676)	37,031
Net increase/(decrease) in cash and cash equivalents		7,947	10,959	(40,965)
Cash and cash equivalents at the beginning of the year	7	37,380	37,380	78,345
Cash and cash equivalents at the end of the year	7	45,327	48,339	37,380

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 2024

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 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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publically accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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.

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

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 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 Cyclical Maintenance schedule.

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) 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.

1.18) Budget Figures

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

1.19) Services received in-kind

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

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	648,227	605,668	564,575
Teachers' Salaries Grants	1,750,103	1,750,000	1,576,863
	2,398,330	2,355,668	2,141,438

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
Donations & Bequests	26,377	26,993	31,756
Fees for Extra Curricular Activities	16,951	2,000	8,340
Trading	31,900	41,000	44,527
	75,228	69,993	84,623
<i>Expenses</i>			
Extra Curricular Activities Costs	12,537	-	10,261
Trading	27,373	20,000	23,235
	39,910	20,000	33,496
<i>Surplus for the year Locally raised funds</i>	35,318	49,993	51,127

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	85,845	92,213	71,293
Employee Benefits - Salaries	2,071,938	2,023,600	1,867,660
Staff Development	38,421	20,300	29,555
Depreciation	42,666	19,992	36,533
	2,238,870	2,156,105	2,005,041

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,681	5,000	4,747
Board of Trustees Fees and Expenses	3,187	5,000	3,976
Other Administration Expenses	22,983	24,562	26,967
Employee Benefits - Salaries	102,835	100,800	96,170
	137,686	135,362	131,860



6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	53,937	59,520	46,279
Cyclical Maintenance Provision	7,319	4,992	28,363
Other Property Expenses	19,703	13,250	14,391
Heat, Light and Water	17,848	13,992	14,947
Repairs and Maintenance	10,224	12,000	19,487
Use of Land and Buildings - Integrated	359,500	359,500	359,500
Employee Benefits - Salaries	13,261	15,000	8,435
	481,792	478,254	491,402

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	50	50	50
Bank Accounts	45,277	48,289	37,330
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	45,327	48,339	37,380

Of the \$45,327 Cash and Cash Equivalents, \$10,769 Revenue Received in Advance is held by the School.
The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,284	-	7,351
Receivables Ministry of Education	3,201	-	-
Interest Accrued	1,748	1,000	1,241
Teacher Salaries Grant Receivable	165,423	150,000	132,308
	171,656	151,000	140,900
Receivables from Exchange Transactions	3,032	1,000	8,592
Receivables from Non-Exchange Transactions	168,624	150,000	132,308
	171,656	151,000	140,900

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and Not Greater than One Year	135,000	125,000	121,339

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2024.



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	109,661	23,215	-	-	(20,345)	112,531
Information and Communication Technology	44,349	8,940	-	-	(14,393)	38,896
Plant	7,272	10,563	-	-	(1,859)	15,976
Leased Assets	5,396	13,323	-	-	(5,394)	13,325
Library Resources	1,410	6,416	-	-	(675)	7,151
Balance at 31 December 2024	168,088	62,457	-	-	(42,666)	187,879
	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Furniture and Equipment	224,686	(112,155)	112,531	201,470	(91,809)	109,661
Information and Communication Technology	123,939	(85,043)	38,896	114,999	(70,650)	44,349
Plant	27,141	(11,165)	15,976	16,578	(9,306)	7,272
Leased Assets	20,691	(7,366)	13,325	10,468	(5,072)	5,396
Library Resources	9,960	(2,809)	7,151	3,544	(2,134)	1,410
Balance at 31 December	406,417	(218,538)	187,879	347,059	(178,971)	168,088

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	57,429	30,000	30,761
Employee Entitlements - Salaries	165,423	150,000	132,308
Employee Entitlements - Leave Accrual	3,167	2,000	4,305
	226,019	182,000	167,374
Payables for Exchange Transactions	226,019	182,000	167,374
	226,019	182,000	167,374

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	48,113	48,113	19,750
Increase to the Provision During the Year	7,319	4,992	11,233
Adjustment to the Provision	-	-	17,130
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	55,432	53,105	48,113
Cyclical Maintenance - Current	35,283	-	-
Cyclical Maintenance - Non current	20,149	53,105	48,113
	55,432	53,105	48,113

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.

13. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	5,684	3,000	3,862
Later than One Year and no Later than Five Years	8,001	2,000	2,307
Later than Five Years	-	-	-
Future Finance Charges	-	-	(493)
	13,685	5,000	5,676
Represented by			
Finance lease liability - Current	5,684	3,000	3,493
Finance lease liability - Non current	8,001	2,000	2,183
	13,685	5,000	5,676

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 1.3. The estimated value of this use during the year is included in the Use of Proprietor's Land and Buildings.

15. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	715	385
<i>Leadership Team</i>		
Remuneration	421,256	372,073
Full-time equivalent members	3	3
Total key management personnel remuneration	421,971	372,458

There are 8 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:

	2024 Actual	2023 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	170-180	140-150
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	2024 FTE Number	2023 FTE Number
100 - 110	3	5
110 - 120	3	0
	6	5

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:

	2024 Actual	2023 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 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – schools payroll

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

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

Contingent Asset- Additional funding wash up payment

In 2024 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. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

18. Commitments

(a) Capital Commitments

As at 31 December 2024, the School has no capital commitments.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024. 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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	45,327	48,339	37,380
Receivables	171,656	151,000	140,900
Investments - Term Deposits	135,000	125,000	121,339
Total financial assets measured at amortised cost	351,983	324,339	299,619

Financial liabilities measured at amortised cost

Payables	226,019	182,000	167,374
Finance Leases	13,685	5,000	5,676
Total Financial Liabilities Measured at Amortised Cost	239,704	187,000	173,050

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 2024**

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 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 26 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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, a Report on how the school has given effect to Te Tiriti o Waitangi, 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 financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.



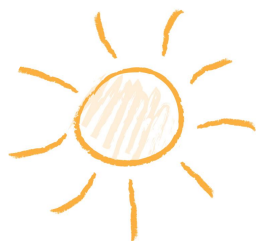
Sam Naylor

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

Rolleston Christian School

Annual Report 2024

Summary Page



Developing The Village

- ✓ Mihi Whakatau held each term for new families
- ✓ Learning Conferences have included activities to build parent understanding of pedagogy
- ✓ At least 90% attendance at Learning Conferences in all hubs.
- ✓ Parent prayer meeting held every Friday



Investment in Staff

- ✓ Curriculum Groups are established and running effectively to build a deep understanding in each curriculum area
- ✓ Curriculum groups have shared their learning with other staff
- ✓ Leaders have been involved in Leadership PD run through the New Zealand Association of Christian Schools
- ✓ Team Approach to Language Learning strategies have been widely implemented

Achievement Rates



81%

Achieving At or Above expected Curriculum Level in Reading



82%

Achieving At or Above expected Curriculum Level in Maths



76%

Achieving At or Above expected Curriculum Level in Writing



Stretching All Students

- ✓ The school has joined PB4L (Positive Behaviour for Learning) school wide
- ✓ All staff have been reading books about the development of behaviour and sharing these at staff meetings
- ✓ Spotlight entries have become business as usual, including student reflection
- ✓ Data Analysis is being used more effectively to understand student needs



Rolleston Christian School

Annual Report 2024

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
Elena 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 \$3974.56 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.

Our overall intentions in this area

- We have an official welcoming process in place for new families that involves whānau and their churches.
- Parents have an increased understanding of the pedagogy at RCS and support this.
- Regular opportunities are offered for families to connect with each other and school staff.
- 10% increase in the number of parents signing up for Learning Conferences.
- Parents will pick up rubbish and pull out weeds in the garden as a sign of feeling this is their space too.

Priorities in 2024

Develop Learning Conferences into a full learning experience for parents.

- 3 Learning Conferences have been run the new way.
- Parents are engaging with the full experience
- Parents have an increased understanding of the pedagogy used in the classroom

PCG Initiatives are running effectively

- Kōhanga Liaison system up and running
- Parent Evenings are well attended
- Working Bees are occurring

Student Media Station

- The student media group have published at least 4 'episodes'
- Parents have watched the episodes put out by the media group
- Figure out the best way to publish the material

Points to Celebrate

- We have a regular practice for Mihi Whakatau now, and have been holding termly Mihi Whakatau for new families, as well as smaller ones for significant visitors. Our local pastors have been involved in these ceremonies.
- Percentage of parent attendance for Learning Conferences is in the 90s in all hubs.
- Learning Conferences have included interactive learning activities that parents can engage with to develop a deeper understanding of the pedagogy and learning in different curriculum areas. In 2024 we have had activities related to Writing, Values Competencies and Maths.
- Kōhanga liaisons have been trialled in one hub.
- The PCG have held a termly event to connect families with one another, along with their new people's dinner once a term.
- The PCG have a scheduled prayer meeting each Friday, and the school is trying to initiate a prayer roster to encourage prayer coverage over the school during each school day.
- An increase in community volunteers helping with learning opportunities in the classrooms
- Parents are helping to pick up things like lost property and feeling less judgemental about this and more helpful.
- Student media group have produced (should be three) news bulletins to celebrate the learning taking place in the school to share with parents.
- A parent book group is running, reading a parenting book by the same author as books the teachers have been reading related to student behaviour.
- Full school assemblies being held. This is an opportunity for parents to attend and also for the PCG to participate.
- Senior students getting involved in community events, such as planting in Foster Park and helping with the sausage sizzle.

Reflections for Next Steps

- Some parents engaged a lot more with the learning activities at Learning Conferences than others. This seemed to directly relate to the preparation of the children to show their parents the activities. We will continue to do this process next year and put more effort into preparing the children to be the 'teachers' to their parents.
- The PCG is a vitally important part of the school community, we need to do a better job of communicating with the group and supporting the work that happens there.
- TK connect works well as a space for parents to have the opportunity to come and ask questions, it would be good to spread this practice to the rest of the school.
- Internal marketing is important, and we need to have more people contributing to this space, but it needs to be the right people

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.

Our overall intentions in this area

- Every Hub has a knowledgeable 'Theology Champion'.
- Curriculum groups are established and running effectively to create a space where people can grow in an area of passion and then share this with other staff.
- A culture of Kaihautu Ako is developed amongst all layers of leadership so that all leaders are growing the capacity of those they lead in a way that builds passion and joy.
- A faith-based community environment is developed within the staff.

Priorities in 2024

Curriculum Groups are deepening teacher capacity

- Curriculum Groups have met their own Annual Plan goals
- Curriculum Groups have a deep understanding developed of their specific area related to the curriculum refresh
- There are full staff opportunities for staff to learn from each other through the sharing of curriculum groups with each other.

Building Biblical Literacy

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

Spiral of Inquiry

- Initiatives are occurring throughout the school that demonstrate aspects of our Spiral of Inquiry that lead to all students being stretched.

Points to Celebrate

- Teachers are engaging with theology. This has been through Teacher Only Days focussed on God's Big Story and Māoritanga and Christianity. Staff devotions have followed up this learning.
- Curriculum Groups have been established and running effectively. Teacher Only Days have been an opportunity for Curriculum Groups to share their learning with others. Valuable resources have been developed for the rest of the staff through the Curriculum Groups.
- TALL strategies are being developed and implemented throughout the school. These link closely with learning about The Science of Reading too.
- Depth and intentionality has been developed in the integration of LIGHTS and Reading programmes.
- In 2024 there has been a focus on teaching our Excellence rubric throughout all subjects as part of our focus on Learning Behaviours as an aspect highlighted through our Spiral of Inquiry.
- Multiple leaders have been involved in the New Zealand Association of Integrated Schools Emerging Leaders Programme.
- Two leaders have been involved in the New Zealand Association of Integrated Schools Senior Leadership Programme.
- One staff member has attended the Pasifika Leaders professional development
- Targeted performance reviews have led to growth in staff
- An alternative performance review system has been developed and implemented for those staff needing a more structured and accountable growth cycle.

Reflections for Next Steps

- Government policy has held up the direction of learning for these groups to some extent. With the curriculum documents being changed and therefore delayed in being released, we have been unable to engage with this learning and mahi yet.
- Learning about theology could relate more directly to teaching and learning in order to make this more valuable for the teaching staff. Learning could be related to curriculum groups as a way to look at theology that influences what we do in the teaching and learning spaces and how we do these.
- Leaders who have been involved with the PD for Christian Leaders have been challenged about really digging into what it means to be Christian Educators in Christian Schools.
- We have Te Reo being learning and taught widely in the school but continuing to maintain and grow teacher knowledge is a challenge time-wise, and will be an increasing challenge with Te Ahu o Te Reo Māori losing funding.
- Leadership development of middle leaders in particular puts demands on those leaders, but is also needed to strengthen the leadership. This learning and growth needs to be driven as a collaborative group by the group.

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.

Our overall intentions in this area

- A 3% improvement in school wide reading, writing and maths achievement.
- 3% improvement in the English Language Progressions for our English Language Learners
- Have updated our curriculum and pedagogy in-line with the expectations of the NZ Curriculum refresh and the Common Practice Model.
- All leaders use data effectively to understand what is and isn't having a positive impact on our students' achievement.
- Spotlight entries show that students and teachers are regularly engaging in formative assessment in relation to our values competencies.

Priorities in 2024

Student Behaviour - Pro-Social and Learning Behaviours

- Decreased number of Level 2 and 3 incidents
- Belief Circles re-developed
- All staff working together from the same philosophy to achieve the same desired outcomes
- Staff talking and discussing, thinking deeply about best practice in regards to behaviour

Curriculum Refresh

- Long term plans are developed in Reading, Writing, Maths and LIGHTS that meet the requirements of the Curriculum Refresh
- New Assessment practices are developed and established to meet the requirements of the Curriculum Refresh.

Circle Time Development

- A bank of resources have been developed to support the teaching of Circle Time in classes.

Points to Celebrate

- We have joined PB4L school wide and are working through the related 'cogs' together as a team
- All the staff have been learning about the development of positive behaviours in children by reading a range of books and leading staff meetings with the rest of the staff.
- Teaching Staff have all done further reading into Ross Greene's CPS Model, and some staff have attended a one day workshop with Dr Greene.
- Some staff have started to implement the CPS model and are reflecting with one another about their learnings as they go.
- There has been a slight improvement in data of Level 2 and 3 behaviours. This is an overall improvement, even though the school has grown by 16 students.
- Working with RTLs and MOE psychologists has led to the implementation of 'We Thinkers' in the two junior hubs, and the ALERT programme in Te Māhuri.
- Leaders and teachers have developed in their understanding of data analysis and are using this more effectively to improve teaching and learning.
- Spotlight entries are becoming 'business as usual' and have increased in quantity and quality. The agency students have with Spotlight entries is also increasing.
- Circle Time Plans have been developed in some hubs to have odd and even year plans that build on from each other in relation to each of our 'Christ-like' dimensions.
- The Learner First Maths and Lead Maths Teacher PD has developed our understanding of what a rich maths programme looks like and this is being implemented to varying degrees in the school now.
- TALL is being implemented effectively around the school.

Reflections for Next Steps

- Developing an understanding of the Refreshed Curriculum was not able to occur due to Government changes and then delays in this being released.
- The Curriculum Groups were able to do some deep and meaningful learning in areas, that has been able to be shared across the school. Due to this reflection we will create a Culture Building Curriculum group in 2025 to develop and align all the aspects of our school that develop the school culture and values in our students - Living Christianly, Circle Time and PB4L. We need to explore how we teach these things so they translate into faith and behaviours that allow for a thriving Christian Community in our student body.
- We still need to see an increase in overall student achievement.
- We need to use data more effectively to track children over time and also specific groups on children.



Achievement in Reading

- 81% 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 the expected curriculum level, 23% have made between 12-20 months progress in the past 12 months. This is very positive because if these children continue to accelerate they will eventually reach the expected standard. 45% of these students have made 8-12 months progress in the past year, so although tracking below the expected level they are continuing to make positive progress. 17% of these students are new to the school this year so we will need to find and implement the appropriate strategies to accelerate their learning. This leaves 15% of children achieving below the expected standard who have not made 6-8 months progress over the past year. This is 2.8% of the full school roll, 7 children. There is no noticeable link between any of these children.

Achievement in Writing

- 76% of our students are achieving at or above the curriculum level appropriate for their year level. This is a 6% improvement from the year prior.
- Of the children who are below, 22% have made between 12-20 months progress in the past 12 months. This is very positive because if these children continue to accelerate they may reach the expected standard. 48% of these students have made 8-12 months progress in the past year, so although tracking below the expected level they are continuing to make positive progress. 10% are new to the school this year. This leaves 20% of the children who are achieving below, who have not made 6-8 months progress over the past year. This is 4.8% of the full school roll, 12 children. Boys are over represented in this group with 9 of the 12 being boys. Most of our ADD or ADHD students are included in that 12. Some of the 12 have specific learning disabilities. Aside from gender and ADD/ADHD diagnosis there are no other disproportionate representation to the school population.

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, 18% have made between 12-20 months progress in the past 12 months. This is very positive because if these children continue to accelerate they will eventually reach the expected standard. 53% of these students have made 8-12 months progress in the past year, so although tracking below the expected level they are continuing to make positive progress. 9% are new to the school this year. This leaves 20% of children who are achieving below the expected standard who have not made 6-8 months progress over the past year. This is 3.6% of the full school roll, 9 children. Māori are over represented in this group as three of the nine children whakapapa Māori.
- Throughout the school 12% (30) of students did not demonstrate 6-8 months progress over the past year in order to move a sub-level. Nine being the children described in the paragraph above. 12 of the 30 are children who have dropped from 'above' the standard to 'at' the standard. Five of these students were well above and have continued to stay above.

Rolleston Christian School



General Celebrations at Rolleston Christian School

- We completed and opened our new library space. This space is thoroughly enjoyed by our students.
- The back field has been graded and grassed so we now have a good quality sports field to use.
- Another teacher met the criteria for Full Registration as a teacher.
- Students enjoyed our first Winter Adventure day. Some students went skiing, others ice skating and others on a hike.
- We have no staff turnover moving into 2025.
- A range of excellent Action Based Inquiry projects were completed.
- Full school assemblies started occurring, using the Hope Church building.
- The PCG continues to do amazing work building community in our school.

