

ROLLESTON CHRISTIAN SCHOOL

Annual Report For the year ended 31 December 2021

Ministry Number: 710

Principal: Elizabeth Horn

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
Paul Saunders	Elected		Sep-22
Fiona Gurevin	Elected		Sep-22
Brett Erskine	Elected		Sep-22
Richard Reynolds	Elected		Sep-22
Jenny Addison	Appointed		Sep-22
Michael Smith	Appointed		Sep-22
Lynda Siave	Elected		Sep-22
Liz Horn	Principal ex Officio		

Accountant / Service Provider:

Geoff Gillam Consultants

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Rolleston Christian School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Richard James Reynolds
Full Name of Presiding Member

RJ Reynolds
Signature of Presiding Member

14/11/2022
Date:

Elizabeth Joy Horn
Full Name of Principal

EH
Signature of Principal

14/11/2022
Date:

Rolleston Christian School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,488,844	1,125,427	1,294,650
Locally Raised Funds	3	65,339	62,250	54,673
Use of Land and Buildings Integrated		217,500	218,000	348,000
Interest Earned		3,071	3,000	682
		<hr/>	<hr/>	<hr/>
		1,774,754	1,408,677	1,698,005
Expenses				
Locally Raised Funds	3	32,216	-	22,258
Learning Resources	4	1,332,827	1,056,986	1,120,751
Administration	5	93,828	86,774	81,319
Finance Costs		400	-	656
Property	6	297,902	296,180	422,352
Depreciation		26,254	6,500	26,863
		<hr/>	<hr/>	<hr/>
		1,783,427	1,446,440	1,674,199
Net Surplus / (Deficit)		(8,673)	(37,763)	23,806
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(8,673)	(37,763)	23,806

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 2021

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January	<u>255,288</u>	<u>255,288</u>	<u>224,896</u>
Total comprehensive revenue and expense for the year	(8,673)	(37,763)	23,806
Owner transactions			
Contribution - Furniture and Equipment Grant	5,218	-	6,586
Equity at 31 December	<u>251,833</u>	<u>217,525</u>	<u>255,288</u>
Retained Earnings	251,833	217,525	255,288
Reserves	-	-	-
Equity at 31 December 2021	<u>251,833</u>	<u>217,525</u>	<u>255,288</u>

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 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	16,378	4,524	40,691
Accounts Receivable	8	95,998	81,000	78,197
GST Receivable		2,498	2,000	3,769
Inventories		17,947	10,000	15,446
Investments	9	141,340	141,000	140,000
		<u>274,161</u>	<u>238,524</u>	<u>278,103</u>
Current Liabilities				
Accounts Payable	11	110,029	103,000	107,991
Revenue Received in Advance	12	-	-	1,056
Finance Lease Liability - Current Portion	14	3,037	3,000	3,079
		<u>113,066</u>	<u>106,000</u>	<u>112,126</u>
Working Capital Surplus or (Deficit)		<u>161,095</u>	<u>132,524</u>	<u>165,977</u>
Non-current Assets				
Property, Plant and Equipment	10	106,302	106,651	107,651
		<u>106,302</u>	<u>106,651</u>	<u>107,651</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	12,910	20,650	15,650
Finance Lease Liability	14	2,654	1,000	2,690
		<u>15,564</u>	<u>21,650</u>	<u>18,340</u>
Net Assets		<u>251,833</u>	<u>217,525</u>	<u>255,288</u>
Equity		<u>251,833</u>	<u>217,525</u>	<u>255,288</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

Cash Flow Statement

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		396,586	276,601	360,975
Locally Raised Funds		59,519	66,207	53,100
Goods and Services Tax (net)		1,271	1,769	(590)
Payments to Employees		(211,084)	(178,129)	(133,557)
Payments to Suppliers		(251,115)	(196,290)	(214,626)
Interest Paid		(400)	-	(656)
Interest Received		3,071	3,000	2,371
Funds Administered on Behalf of Third Parties		(1,056)	(1,056)	730
Net cash from / (to) the Operating Activities		(3,208)	(27,898)	67,747
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(21,805)	(5,500)	(16,727)
Purchase of Investments		(1,340)	(1,000)	(70,000)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(23,145)	(6,500)	(86,727)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,218	-	6,586
Finance Lease Payments		(3,178)	(1,769)	(6,853)
Net cash from Financing Activities		2,040	(1,769)	(267)
Net increase/(decrease) in cash and cash equivalents		(24,313)	(36,167)	(19,247)
Cash and cash equivalents at the beginning of the year	7	40,691	40,691	59,938
Cash and cash equivalents at the end of the year	7	16,378	4,524	40,691

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 Cash Flow Statement 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 2021

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 2021 to 31 December 2021 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 PBE Accounting Standards (PBE IPSAS) 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 Ministry'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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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



Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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 Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 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

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

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.

1.14) Revenue Received in Advance

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

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 Ministry and is based on the Board's ten year property plan (10YPP).

1.16) Funds Held in Trust

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

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

1.17) Financial Instruments

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

Investments that are shares are categorised as "financial assets measured at fair value through other comprehensive income" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

1.18) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19) Budget Figures

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

1.20) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational grants	312,876	287,174	290,742
Teachers' salaries grants	1,076,820	838,253	944,248
Other government grants	99,148	-	59,660
	1,488,844	1,125,427	1,294,650

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<i>Revenue</i>			
Donations & Bequests	18,500	25,500	22,755
Fees for Extra Curricular Activities	10,891	1,750	15,494
Trading	35,948	35,000	16,424
	65,339	62,250	54,673
<i>Expenses</i>			
Extra Curricular Activities Costs	10,668	-	2,728
Trading	21,548	-	13,503
Fundraising and Community Grant Costs	-	-	6,027
	32,216	-	22,258
<i>Surplus for the year Locally raised funds</i>	33,123	62,250	32,415

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	79,471	90,850	90,066
Employee Benefits - Salaries	1,237,509	952,136	1,020,049
Staff Development	15,847	14,000	10,636
	1,332,827	1,056,986	1,120,751

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,382	4,000	4,089
Board Expenses	1,595	4,000	3,635
Communication	6,472	4,700	1,882
Consumables	10,927	8,000	7,847
Staff Expenses	2,822	3,400	3,021
Other	6,977	7,674	8,505
Employee Benefits - Salaries	60,653	55,000	52,340
	93,828	86,774	81,319



6. Property

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	4,515	2,100	4,579
Consultancy and Contract Services	33,419	33,080	31,756
Cyclical Maintenance Provision	8,648	5,000	6,650
Grounds	7,295	8,000	3,719
Heat, Light and Water	13,338	11,000	11,327
Repairs and Maintenance	8,550	10,000	10,257
Use of Land and Buildings - Integrated	217,500	218,000	348,000
Employee Benefits - Salaries	4,637	9,000	6,064
	<u>297,902</u>	<u>296,180</u>	<u>422,352</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	50	50	50
Bank Accounts	16,328	4,474	40,641
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>16,378</u>	<u>4,524</u>	<u>40,691</u>

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

8. Accounts Receivable

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Debtors	14,777	5,000	8,957
Debtor Ministry of Education	4,865	-	-
Teacher Salaries Grant Receivable	76,356	76,000	69,240
	<u>95,998</u>	<u>81,000</u>	<u>78,197</u>
Receivables from Exchange Transactions	14,777	5,000	8,957
Receivables from Non-Exchange Transactions	81,221	76,000	69,240
	<u>95,998</u>	<u>81,000</u>	<u>78,197</u>

9. Investments

The School's investment activities are classified as follows:

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	141,340	141,000	140,000

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2021.



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	66,088	15,224	-	-	(12,458)	68,854
Information and Communication	27,066	3,276	-	-	(9,050)	21,292
Plant	6,890	3,305	-	-	(1,299)	8,896
Leased Assets	5,524	3,100	-	-	(3,127)	5,497
Library Resources	2,083	-	-	-	(320)	1,763
Balance at 31 December 2021	107,651	24,905	-	-	(26,254)	106,302

The net carrying value of equipment held under a finance lease is \$5,497 (2020 \$5,524)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Furniture and Equipment	128,981	(60,127)	68,854	113,757	(47,669)	66,088
Information and Communication	70,031	(48,739)	21,292	66,756	(39,690)	27,066
Plant	15,362	(6,466)	8,896	12,057	(5,167)	6,890
Leased Assets	10,083	(4,586)	5,497	15,237	(9,713)	5,524
Library Resources	3,205	(1,442)	1,763	3,205	(1,122)	2,083
Balance at 31 December 2021	227,662	(121,360)	106,302	211,012	(103,361)	107,651

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	27,105	25,000	25,932
Banking Staffing Overuse	3,282	-	10,573
Employee Entitlements - Salaries	76,356	76,000	69,240
Employee Entitlements - Leave Accrual	3,286	2,000	2,246
	110,029	103,000	107,991
Payables for Exchange Transactions	110,029	103,000	107,991
	110,029	103,000	107,991

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held on Behalf of Cluster	-	-	1,056
	-	-	1,056



13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	15,650	15,650	9,000
Increase to the Provision During the Year	8,648	5,000	6,650
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(11,388)	-	-
Provision at the End of the Year	12,910	20,650	15,650
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	12,910	20,650	15,650
	12,910	20,650	15,650

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2021. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	3,421	3,000	3,079
Later than One Year and no Later than Five Years	2,864	1,000	2,690
Later than Five Years	-	-	-
Future Finance Charges	(593)	-	-
	5,691	4,000	5,769
Represented by			
Finance lease liability - Current	3,037	3,000	3,079
Finance lease liability - Term	2,654	1,000	2,690
	5,691	4,000	5,769

15. Related Party Transactions

The School is a controlled entity of the Crown.

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".



16. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,680	-
<i>Leadership Team</i>		
Remuneration	329,981	306,794
Full-time equivalent members	3	3
Total key management personnel remuneration	333,661	306,794

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 with 1 member and Property with 2 members 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	120-130
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	2021 FTE Number	2020 FTE Number
100 - 110	1	0
	1	0

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

17. 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:

	2021 Actual \$0	2020 Actual \$0
Total		
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2021, the School has no capital commitments.

(Capital commitments at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021, the Board has no operating contracts:

20. Financial Instruments

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

Cash and receivables

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	16,378	4,524	40,691
Receivables	95,998	81,000	78,197
Investments - Term Deposits	141,340	141,000	140,000
Total Cash and Receivables	253,716	226,524	258,888

Financial liabilities measured at amortised cost

Payables	110,029	103,000	107,991
Finance Leases	2,654	4,000	2,690
Total Financial Liabilities Measured at Amortised Cost	112,683	107,000	110,681

21. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

22. 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 2021

The Auditor-General is the auditor of Rolleston Christian School (the School). The Auditor-General has appointed me, Nicole Dring using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 15, that comprise the statement of financial position as at 31 December 2021, 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 2021* 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 with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14/11/22. 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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 responsible for the other information. The other information comprises the Analysis of Variance 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* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Nicole Dring
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Annual Goal One - Assessment and Evaluation - <i>eTap Use</i>	
2022 Strategic Links <ul style="list-style-type: none">• <i>Engage and Develop Self</i>• <i>Outward Focus</i> Success Indicators: <ul style="list-style-type: none">- eTap use developed in order to provide valid and valuable achievement data at all levels – student/parent, teacher/learning leaders, Leadership/Board.- Staff and Board are pro-actively utilising data as part of decision making processes.- Spotlight being used and teachers feeling confident for this to go ‘Live’ to parents towards the end of the year.	
Analysis Of Variance	
What we achieved and reflections around this	What we didn’t achieve and reasons for not achieving
eTap use developed in order to provide valid and valuable achievement data at all levels – student/parent, teacher/learning leaders, Leadership/Board. <ul style="list-style-type: none">- Using the features on eTap to look at student data has been very valuable for teachers and learning leaders. Analysing this movement using eTap has become part of the way things are done, although we do keep finding new features so we will be able to continue to enhance this.- The data given to the Board is clearer and the graphs are able to help the Board to see the achievement more clearly. Staff and Board are pro-actively utilising data as part of decision making processes. <ul style="list-style-type: none">- In general we are getting better at using data throughout the school structure to inform decision making and also to look at longer term shifts.- The staff have been able to develop better systems for analysing the movement of student achievement using the systems we have developed through eTap over the past 18 months. They are now analysing movement over an 18 month period (next year we will be able to do 2 years) in order to see the longer learning journey of a child, rather than just the picture of that year. This has helped to identify students who are stagnant over periods of time and allowed us to put in more interventions for these students.- We have been able to create 2022 class summary data for the 2022 Kōhanga teachers, so they are able to see the movement made in 2021 of children that will be coming to them in 2022. The teachers are then using this to inform their planning.- Our Learning Support Coordinator, SENCO and Principal used the achievement data graphs to allocate the Learning Assistant hours for 2022, by looking at groups of children needing intervention in order to accelerate progress.-	We are still using limited use of eTap with our parent community. <ul style="list-style-type: none">- While the teachers have been developing confidence with using eTap they haven’t really wanted to introduce this to the parents. I think this is a fair call, as there have been a number of times we have changed our minds about things, and I think to a parent this might come across that we don’t know what we are doing, and in reality that is true, but also a valid part of the process. Spotlight being used and teachers feeling confident for this to go ‘Live’ to parents towards the end of the year. <ul style="list-style-type: none">- A lot of work has gone into the preparation of the Learning Intentions. We initially set this up and then while I was on sabbatical the team did a lot of work during Level 4 Lockdown to refine the Learning Intentions so they aligned more closely with what our school wanted, rather than following the Master Set provided by eTap. These are now finalised and the teaching staff have backdated the Learning Intentions up to where the children are currently learning.- Some teachers are more confident than others, but there is some really good stuff happening across the school. Teachers are uploading evidence to students’ Learning Intentions and checking off when children have achieved their learning intentions.- Teachers are learning to use the Learning Intentions as an active guide to their planning, though this isn’t something that is ‘business as usual’ for them yet, so having this live to parents would have been confusing for parents and also given undue pressure to the teaching staff.
Reflections for moving forward	
<ul style="list-style-type: none">- There is still a lot of work to do in order for this work to be ‘business as usual’ and for it not to fall over if key personnel left.- Next year we will be moving our reporting away from our current report format and onto Spotlights reports. I believe that although this will be ready by the end of Term 1, the truly live reporting, where a child’s learning profile is constantly open for parents to see, won’t be ready until the second half of the year. I think this is quite important for the safety of our teachers that we don’t rush this process, as parents could potentially use this open learning profile as a way to compare teachers and make their own judgements about who is doing a good job and who isn’t. Giving everyone the chance to feel confident and have feedback internally first and grow from this allows for safety when opening it up to parents.- It has been really powerful having a PD provider work with us. Having Andy and Angela come to school on a regular basis (Termly) has meant that we have kept up momentum with this. We have also been able to work closely with them to ensure that the PD they provide is tailored to where each hub is up to in the process.	

Annual Goal Two - Assessment and Evaluation - <i>Values Competencies</i>	
<p>2022 Strategic Links</p> <ul style="list-style-type: none"> Engage and Develop Self HELPer Culture Outward Focus <p>Success Indicators:</p> <ul style="list-style-type: none"> Values Competencies being assessed and recorded in eTap. Teachers and students using valid assessment tasks to make judgements about placement and movement in the Competencies. Teachers using data from Values Competency Assessment to design their teaching and learning programmes. 	
Analysis Of Variance	
What we achieved and reflections around this	What we didn't achieve and reasons for not achieving
<p>Values Competencies being assessed and recorded in eTap.</p> <ul style="list-style-type: none"> In some areas of the school this has begun. The students are setting a goal and then recording this on Spotlight. They are setting goals related to the Values Competency of the term. <p>Teachers and students using valid assessment tasks to make judgements about placement and movement in the Competencies.</p> <ul style="list-style-type: none"> This is currently done in the seniors by self reflection and feedback from others. This is a valid type of assessment. In the earlier year levels the Learning Assistants have been trained to observe for Values Competencies shown through the children's Learning Through Play. Currently though Spotlight doesn't allow us to record this effectively on Spotlight. 	<p>Values Competencies being assessed and recorded in eTap.</p> <ul style="list-style-type: none"> Currently Spotlight doesn't really allow us to record the values competencies the way we would ideally like to. We are working with Spotlight to have them develop a function where we are able to tag multiple competencies that are being shown in a given moment or task. We are also only just coming to terms with how the systems/schedules for assessing and recording can work. <p>Teachers and students using valid assessment tasks to make judgements about placement and movement in the Competencies.</p> <ul style="list-style-type: none"> This is varied throughout the school. We have ideas moving forward about how to make this more intentional. <p>Teachers using data from Values Competency Assessment to design their teaching and learning programmes.</p> <ul style="list-style-type: none"> This is not occurring. I think we will need to put some more intentional Professional Development into this area in order to see some real shifts in this thinking.
Reflections for moving forward	
<ul style="list-style-type: none"> I do wonder if the fact that we have to be very intentional about our Reading, Writing and Maths programmes, means that there is limited thought space left for teaching staff to put into this. It might be that we need to pause on this as much until our Reading, Writing and Maths data is routinely higher, and then focus on this. We have discussed around this at leadership level, but more around the LIGHTS process and how much time and energy this takes, which might be taking away from our ability to accelerate student achievement in Reading, Writing and Maths. In relation to LIGHTS we have decided that we need to work Smarter not Harder, so it might be that we need to think critically about this in relation to our Competencies as well. Te Kākano team are looking to be more intentional with their teachers being in The Play once a week, so the teachers are able to see the competencies that are developing through the play and set up some activities that are more intentionally prompting the development of certain interests or competencies. We have discussed the development of a schedule for Competency Assessment throughout the LIGHTS process. This will be helpful for the older students in regularly reflecting on the Values competencies. 	

Annual Goal Three - Assessment and Evaluation - <i>Longitudinal Evaluation</i>
<p>2022 Strategic Links</p> <ul style="list-style-type: none"> Engage and Develop Self

Success Indicators: <ul style="list-style-type: none"> - Leadership team are able to use eTap effectively to see interventions for children and track the impact of these over a period of time. - eTap set up effectively for relevant data to be collected. - The Board are looking beyond achievement data into drivers of achievement. - Staff and Board have a clear picture of where RCS students are integrating within MGS. 	
Analysis Of Variance	
What we achieved and reflections around this	What we didn't achieve and reasons for not achieving
<p>Leadership team are able to use eTap effectively to see interventions for children and track the impact of these over a period of time.</p> <ul style="list-style-type: none"> - We are able to do this. Andy has shown us some easy ways to do this. The key is ensuring that staff are putting in the appropriate records at the time that an intervention is put in place. We have done a good end of year process this year for expectations on teaching staff with what needs to be in eTap. <p>eTap set up effectively for relevant data to be collected.</p> <ul style="list-style-type: none"> - eTap is now working well in relation to the collection of Reading, Writing and Maths achievement. The graphs are easy to use. <p>Staff and Board have a clear picture of where RCS students are integrating within MGS.</p> <ul style="list-style-type: none"> - We were able to look at this at the start of this year. Making this a yearly occurrence will be the key to seeing this, and particularly looking at how to have this as a systems thing, rather than relying on the connections of key personnel ie. the MGS AP being on the RCS Board. <p>The Board are looking beyond achievement data into drivers of achievement.</p> <ul style="list-style-type: none"> - I believe the Board looks deeply at the Achievement Data of our students and asks the appropriate questions. - Reports are given to the Board with some information surrounding the data and the Board questions and challenges this information appropriately. 	
Reflections for moving forward	
<ul style="list-style-type: none"> - I believe the aspect of this goal that we need to continue working on is just ensuring that systems are followed and that every year we are following the appropriate steps to ensure we are robustly analysing the data and the longitudinal impacts. - With Board elections coming up next year, there will also need to be some upskilling of new Board members that may come on in order to ensure they are well-equipped to dig into the data, as the current Board does. 	

Annual Goal Four - Assessment and Evaluation -Teaching, Learning and Achievement in Reading, Writing and Maths
2022 Strategic Links <ul style="list-style-type: none"> ● <i>Engage and Develop Self</i>
Success Indicators: <ul style="list-style-type: none"> - Student achievement data in standardised assessment has improved by 2-5% in reading, writing and maths. - Achievement is lifted across the school in specific areas.

<div>- Spotlight is being used effectively to use the Assessment for Learning process in the teaching and learning of specific areas.</div>	
Analysis Of Variance	
What we achieved and reflections around this	What we didn't achieve and reasons for not achieving
<div>Student achievement data in standardised assessment has improved by 2-5% in reading, writing and maths.</div> <div><div>- Student achievement rose by 10% in reading and 5% in maths, including an 18% improvement in children achieving above the expected standard in Maths.</div><div>- Student achievement dropped by 1% in writing, but the percentage of children achieving above the expected standard rose by 10%.</div><div>- Maths professional development really helped to boost student achievement in Te Mahuri.</div><div>- A big focus on teachers focussing on reading instruction and getting home partnerships working strongly has seen a major lift in Reading Achieving in Te Kākano.</div></div> <div>Achievement is lifted across the school in specific areas.</div> <div><div>- See above</div></div> <div>Spotlight is being used effectively to use the Assessment for Learning process in the teaching and learning of specific areas.</div> <div><div>- Having the Learning Intentions on Spotlight has helped to focus the teaching and learning, particularly for less experienced teachers or teachers who have recently changed year levels.</div></div>	
Reflections for moving forward	
<div><div>- We need to continue to look at the ‘safety nets’ that are in place for identifying students that might be falling through the cracks. I think this is a combination of Team Wide analysis so that Learning Leaders are able to identify those students in their hub who are not making adequate progress and then utilising our Learning Support Coordinator to provide support and accountability for the acceleration of these children’s achievement. Systems also need to be put in place for Learning Leaders to identify target students and share this information each term with the principal.</div><div>- Seeing the impact that doing specific Maths PD has had on the Maths achievement has meant that we will be engaging in Maths PD next year for all our Year 3-8 teachers. This is a different approach to what I have generally thought is the best practice. I have operated with the thought that PD that covers more general things such as assessment practices etc will lift practice in all areas, and although I think this is still true, it seems that subject specific PD makes an impact on achievement in that area. What will be interesting to monitor closely is if this has a negative impact on the achievement of other areas or if the PD helps to also raise achievement in other areas too.</div><div>- We have also reflected on the idea that ‘what we focus on flourishes’. We need to continue to reflect on this and work out whether we need to narrow our view of what’s important or whether it is possible to have a wider, broader focus and work smarter somehow to see these things come to fruition.</div></div>	

Annual Goal five - English Language Learning and their families
<div>2022 Strategic Links</div> <div><div>● Engage and Develop Self</div><div>● HELPer culture</div></div> <div>Success Indicators:</div> <div><div>- Materials are developed for parents of our main 4 languages who enter the school at the New Entrant Level.</div><div>- All students of non-english speaking backgrounds are identified and funding applications are applied for and interventions are in place for language learning.</div><div>- Students have a strong sense of belonging.</div></div>

- English language learners are growing in their language acquisition through the intentionality in the small group instruction and how this is complemented in the Play.
- All Teacher Aides and Teachers are feeling confident in building oral language skills in children in the Play Environment.
- Teachers moderate assessments with the ELL learning assistant, and have a clear understanding of a child's next steps in relation to English Language Progressions.

Analysis Of Variance

What we achieved and reflections around this

What we didn't achieve and reasons for not achieving

All students of non-english speaking backgrounds are identified and funding applications are applied for and interventions are in place for language learning.

- We have improved in this a lot, particularly with our New Entrants. At our enrollment interview we now ask questions about their native language and languages spoken at home etc.
- We have had a big increase in the children we are applying for funding for.

Students have a strong sense of belonging.

- I have observed that children feel comfortable in the school environment speaking their language of origin and English.
- We had a lovely compliment from one parent during our recent enrolment interviews, saying that his older daughter who is already at school feels she can be completely herself and is accepted for this, referring to culturally. He described that their particular culture within Indian culture is not always accepted so the fact that his daughter can feel proud of who she is is very special to them.
- The diversity of culture within our students is noticeable and I think this in itself helps to create belonging.
- I still hear the odd racist insult coming through in the older children, which we need to continue to work on.

English language learners are growing in their language acquisition through the intentionality in the small group instruction and how this is complemented in the Play.

- The small group system is working effectively.
- Our ELL Learning Assistant is currently studying to further develop her skills in this area
- Attending the CEN Kahui Ako group for ELL teachers has also helped to strengthen practice.

All Teacher Aides and Teachers are feeling confident in building oral language skills in children in the Play Environment.

- Our LSC and one teacher attended an oral language course through the Rolleston Kāhui ako this year. They were able to bring this information back and share it with the rest of the team.
- Our LSC has been upskilling the Learning Assistants with this throughout the year also.

Teachers moderate assessments with the ELL learning assistant, and have a clear understanding of a child's next steps in relation to English Language Progressions.

- We have had two Staff Meetings with Judith Anthony from the CEN Kāhui Ako to upskill teachers in making these assessments and to work together in moderating.
- Our ELL Learning Assistant has been working with the Language Progressions to plan her small group lessons.
- We were booked in to do some specific training that the MOE had funded but Judith Anthony was to run, but this was postponed due to Covid - this will continue to strengthen practice.

Materials are developed for parents of our main 4 languages who enter the school at the New Entrant Level.

- This hasn't occurred yet. We have parents who are available to translate though and we have decided on the material to translate. We therefore need to get them to do this at the start of next year when the material has been updated for the new year.

Reflections for moving forward

- With the number of ELL students coming into the school we need to keep a close eye on these students to ensure we continue to develop this area. We are well networked through the CEN Kāhui Ako to continue improving practice.

Annual Goal Six: Wellbeing	
2022 Strategic Links <ul style="list-style-type: none"><i>HELPer culture</i> Success Indicators: <ul style="list-style-type: none">Circle Time Programmes are intentional and responsiveThe Five Ways to Wellbeing are strongly reflected in the routines and rhythms of the classroom programmes.A variety of well-researched initiatives are occurring that use nature to enhance children’s wellbeing in the school.	
Analysis Of Variance	
What we achieved and reflections around this	What we didn’t achieve and reasons for not achieving
Circle Time Programmes are intentional and responsive <ul style="list-style-type: none">Staff now have regular foci for circle time within their programmes.These generally also line up with the Values Competencies that are being focussed on.Because Circle Time is part of what we do, the staff are also able to hold impromptu circle times to address issues that occur or debrief situations that require some processing of emotions. The Five Ways to Wellbeing are strongly reflected in the routines and rhythms of the classroom programmes. <ul style="list-style-type: none">These are strongly reflected in the way we do things, but in a way that is probably just a part of who we are now.To me this is wonderful but also could result in them falling away if something came in that was pressing and we forgot to be conscious about it.Key personnel are also critical in upholding this. A variety of well-researched initiatives are occurring that use nature to enhance children’s wellbeing in the school. <ul style="list-style-type: none">This work has been very successful in the younger end of the school.Nature Play has become a big part of the programme, as has tiaki time. Both contribute towards well-being of the children.The teachers have reported children being very settled in these spaces, engaged and working positively with others.	
Reflections for moving forward	
<p>When looking at the things that are occurring related to well-being my wondering would be around sustainability of some of these things if key personnel left. There is a lot of institutional knowledge that is within people, that is possibly not documented well.</p> <p>Addressing how we do these things as part of our induction process will be quite key, so that new people coming in are able to catch the vision behind things that happen just as a part of who we are, but if there aren’t people intentionally championing them they would fade out.</p>	

Annual Goal Seven: Matauraka Mahaanui - Language Development
2022 Strategic Links <ul style="list-style-type: none"><i>HELPer culture</i>

Success Indicators:

- All students throughout the school are actively learning Te Reo Māori
- A Language Development plan is documented and in place in teaching and learning programmes
- Teachers are growing in confidence in their knowledge and use of Te Reo.
- A school plan developed and a teaching resource developed to assist teachers in teaching karakia and waiata throughout a child's time at school.
- An Annual Calendar developed for celebrations and acknowledgements throughout the year.

Analysis Of Variance

What we achieved and reflections around this	What we didn't achieve and reasons for not achieving
<p>All students throughout the school are actively learning Te Reo Māori</p> <ul style="list-style-type: none">- This has been an exciting aspect of the school's development this year. For the majority of the year every class was being taught Te Reo Māori by the principal/deputy principal with the teacher observing the lesson too.- Some teachers were great at practising the Te Reo learnt in that lesson with their children for the remainder for the week.- Routines and rhythms are in many kōhanga in the school that use Te Reo Māori, eg. karakia, instructions, the date and weather. <p>A Language Development plan is documented and in place in teaching and learning programmes</p> <ul style="list-style-type: none">- We have been involved with the CEN Kāhui ako developing a language development plan. Our AST for the CEN Kāhui ako is also connected professionally with the Te Reo Leader at the new school in Rolleston, so they have been working collaboratively to develop this plan further.- We are now taking steps to trial the implementation of the Te Reo Plan next year. <p>Teachers are growing in confidence in their knowledge and use of Te Reo.</p> <ul style="list-style-type: none">- Teachers have all sat in on the lessons taken by the principal/DP.- There is a noticeable improvement in pronunciation among the staff.- Some staff have picked up more, by practising more, than others - there is quite a variation in the amount different teachers have acquired throughout the year.	<p>A school plan developed and a teaching resource developed to assist teachers in teaching karakia and waiata throughout a child's time at school.</p> <ul style="list-style-type: none">- This is currently in draft form, with the CEN Kāhui Ako, We will develop this further throughout the first half of next year.- The whole school have learnt two new waiata and two new karakia this year though. <p>An Annual Calendar developed for celebrations and acknowledgements throughout the year.</p> <ul style="list-style-type: none">- This has not occurred. We need to put this down as something to be discussed in depth at leadership level and then consult with local runanga. We have not made this a priority this year, but it does need to be moving forward.

Reflections for moving forward

- Some teachers require a bit more support with their own learning than just being in the class with the kids, and some would do really well with some extending of their own skills.
- Next year there will be a number of staff who will take part in Te Ahu o Te Reo Māori. This is a Te Reo Course offered/paid for by the MOE through Ngai Tahu. This is an amazing opportunity because it is only open to school staff, so we are able to get in easily, where as Te Wananga and other Te Reo courses have very large waiting lists.
- We will do at least one more year of me modelling the lessons, while staff get up to speed with this and then from there we should be ok to implement the draft language plan without me needing to support.

Annual Goal Seven: Matauraka Mahaanui - Indigenous Theology

2022 Strategic Links

- *HELPer culture*

Success Indicators:

- Sabbatical Paper Written by the Principal
- An action plan for building on this knowledge and reflection into 2022.
- List of resources for staff, Board and parents to engage with.

Analysis Of Variance

What we achieved and reflections around this

Sabbatical Paper Written by the Principal

- Sabbatical was taken by the Principal
- Report Link [Here](#)

An action plan for building on this knowledge and reflection into 2022.

- Report link [here](#)

What we didn't achieve and reasons for not achieving

List of resources for staff, Board and parents to engage with.

- It would be easy to write a list of books that would be best to read. I can do that very quickly.
- What I wonder whether what we need to do rather though, is find spaces for building the conversations. Conversations with our Whānau Māori and also conversations in general that allow for learning and growing in these spaces.

Reflections for moving forward

- The most challenging aspect of continuing this work to where it might lead, is taking all the differing people along the journey. This is particularly important with the CST and CEN.
- This is also not a short journey. There is a life-time's worth of learning that could be done in this space, and much of our job as a school I believe is to encourage the attitudes and skills for empathy, curiosity, learning etc that will mean that our students are keen to develop this area into and through their lives.
- I have spoken with Mark and Joelle as leaders in this space in the CEN Kāhui ako about developing a CEN Kāhui wide whānau consultation space where we can explore with our whānau Māori what it means for them to have their children go through our Christian schools and come out as 'successful' Māori Christians. There are Māori within our school communities that are at very different places with their own exploration of things Māori and their faith, and it would be so great to get them all into the same room for a really good conversation over a period of time.
- We need to ensure that our tauira Māori are identified accurately - both as primary and secondary ethnicities.

Rolleston Christian School

Christ-like, creative, critical thinkers

8th March 2022

710

Rolleston Christian School
571 Springston Rolleston Rd
Christchurch 7678

Dear Sir/ Madam,

Kiwisport is a Government Funding initiative to support Students participation in organised sport.

In 2021 the School received Kiwisport funding of \$3365.56 excluding GST in the Operations Grant.

The Funding was spent towards a Sports Co-ordinator.

Yours sincerely



Liz Horn
Principal