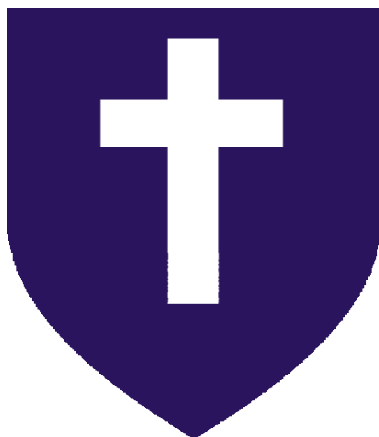


# EMMANUEL CHRISTIAN SCHOOL



## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	1168
<b>Principal:</b>	Alistair McKinnon
<b>School Address:</b>	322a Sawyers Arms Road, Bishopdale, Christchurch 8053
<b>School Phone:</b>	03 359 3595
<b>School Email:</b>	<a href="mailto:office@emmanuelchristian.school.nz">office@emmanuelchristian.school.nz</a>

# EMMANUEL CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2021

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# Emmanuel 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.

Gregg Le Roux

Full Name of Presiding Member


DocuSigned by:  
  
279651344543418...  
Signature of Presiding Member

25 May 2022

Date:

Alistair Mckinnon

Full Name of Principal

DocuSigned by:  
  
D2CFED6A886E4D3...  
Signature of Principal

25 May 2022

Date:

# Emmanuel Christian School

## Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Gregg Le Roux	Presiding Member	Elected	
Alistair McKinnon	Principal ex Officio		
Seepa Fa'aoso-noa	Parent Representative	Elected	May 2023
Graeme Seow	Parent Representative	Elected	Sep 2022
Cameron Ellis	Parent Representative	Elected	May 2023
John Hastie	Parent Representative	Elected	Sep 2022
Vacant	Proprietors Representative		
John van Ameyde	Proprietors Representative	Appointed	
Tom Littlejohn	Staff Representative	Elected	Sep 2022
Vacant	Student Representative		

# Emmanuel Christian School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	1,916,230	1,841,024	1,828,739
Locally Raised Funds	3	77,508	73,390	59,560
Use of Proprietor's Land and Buildings		235,500	270,400	270,400
Interest Income		193	150	147
		<u>2,229,431</u>	<u>2,184,964</u>	<u>2,158,846</u>
<b>Expenses</b>				
Locally Raised Funds	3	42,457	55,350	33,746
Learning Resources	4	1,657,451	1,555,936	1,526,360
Administration	5	120,138	148,512	108,654
Finance		3,194	-	3,984
Property	6	394,657	388,650	381,384
Depreciation	10	51,891	32,178	49,248
Loss on Disposal of Property, Plant and Equipment		2,774	-	-
		<u>2,272,562</u>	<u>2,180,626</u>	<u>2,103,376</u>
<b>Net (Deficit)/Surplus for the year</b>		(43,131)	4,338	55,470
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(43,131)</u>	<u>4,338</u>	<u>55,470</u>

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

# Emmanuel Christian School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		231,798	231,798	169,372
Total comprehensive revenue and expense for the year		(43,131)	4,338	55,470
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,156	7,500	6,956
<b>Equity at 31 December</b>		196,823	243,636	231,798
Retained Earnings		196,823	243,636	231,798
<b>Equity at 31 December</b>		196,823	243,636	231,798

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.

# Emmanuel Christian School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	220,800	204,910	217,900
Accounts Receivable	8	106,379	91,432	91,432
Prepayments		9,070	9,996	9,996
Inventories	9	8,635	8,551	8,551
		<u>344,884</u>	<u>314,889</u>	<u>327,879</u>
<b>Current Liabilities</b>				
Cash and Cash Equivalents - Overdraft	7	-	-	4,112
GST Payable		15,439	13,015	13,015
Accounts Payable	11	146,202	108,306	108,023
Revenue Received in Advance	12	158	286	286
Provision for Cyclical Maintenance	13	41,767	-	1,800
Finance Lease Liability	14	29,771	30,992	30,992
Funds held in Trust	15	598	100	100
		<u>233,935</u>	<u>152,699</u>	<u>158,328</u>
<b>Working Capital Surplus/(Deficit)</b>		110,949	162,190	169,551
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	116,342	137,606	126,607
		<u>116,342</u>	<u>137,606</u>	<u>126,607</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	16,167	31,640	39,840
Finance Lease Liability	14	14,301	24,520	24,520
		<u>30,468</u>	<u>56,160</u>	<u>64,360</u>
<b>Net Assets</b>		<u>196,823</u>	<u>243,636</u>	<u>231,798</u>
<b>Equity</b>		<u>196,823</u>	<u>243,636</u>	<u>231,798</u>

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

# Emmanuel Christian School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		559,526	546,024	528,887
Locally Raised Funds		78,117	73,390	65,090
Goods and Services Tax (net)		2,424	-	(1,582)
Payments to Employees		(237,546)	(213,099)	(208,361)
Payments to Suppliers		(349,558)	(379,666)	(278,344)
Interest Received		193	150	147
Net cash from/(to) Operating Activities		53,156	26,799	105,837
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(20,403)	(43,177)	(33,657)
Net cash (to)/from Investing Activities		(20,403)	(43,177)	(33,657)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		8,156	7,500	6,956
Finance Lease Payments		(34,395)	-	(35,874)
Funds Administered on Behalf of Third Parties		498	-	100
Net cash (to)/from Financing Activities		(25,741)	7,500	(28,818)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>7,012</b>	<b>(8,878)</b>	<b>43,362</b>
Cash and cash equivalents at the beginning of the year	7	213,788	213,788	170,426
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>220,800</b>	<b>204,910</b>	<b>213,788</b>

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.

# Emmanuel Christian School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Emmanuel 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 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical Maintenance**

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

**1.3. Revenue Recognition****Government Grants**

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

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

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

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 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**1.8. Inventories**

Inventories are consumable items held for sale and comprised of stationery 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. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

**1.9. Investments**

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

**1.10. Property, Plant and Equipment**

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

**Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

## Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	5–10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	5 years
Textbooks	3 years
Library resources	12.5% Diminishing value

### 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.

*Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve 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.

**1.14. Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

**1.15. Funds Held in Trust**

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

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

**1.16. Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**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 at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, and finance lease 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. Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**1.19. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **1.20. Budget Figures**

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

#### **1.21. Services received in-kind**

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

**2. Government Grants**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	485,954	467,443	451,313
Teachers' Salaries Grants	1,352,035	1,295,000	1,295,201
Other MoE Grants	76,514	71,163	80,580
Other government grants	1,727	7,418	1,645
	<u>1,916,230</u>	<u>1,841,024</u>	<u>1,828,739</u>

**3. Locally Raised Funds**

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	27,007	15,240	14,081
Fees for Extra Curricular Activities	19,863	28,500	5,092
Trading	23,861	26,500	23,596
Fundraising & Community Grants	5,889	2,000	8,243
Other Revenue	888	1,150	8,548
	<u>77,508</u>	<u>73,390</u>	<u>59,560</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	17,838	30,500	14,745
Trading	20,484	22,500	12,121
Fundraising & Community Grant Costs	3,865	1,200	6,610
Other Locally Raised Funds Expenditure	270	1,150	270
	<u>42,457</u>	<u>55,350</u>	<u>33,746</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>35,051</u>	<u>18,040</u>	<u>25,814</u>

**4. Learning Resources**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	94,051	89,388	65,703
Information and Communication Technology	275	350	331
Library Resources	607	1,000	577
Employee Benefits - Salaries	1,546,793	1,453,148	1,454,157
Staff Development	15,725	12,050	5,592
	<u>1,657,451</u>	<u>1,555,936</u>	<u>1,526,360</u>

**5. Administration**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,000	5,200	3,374
Board Fees	3,220	4,560	3,460
Board Expenses	1,613	2,630	2,892
Communication	9,015	13,050	9,590
Consumables	9,711	13,000	13,300
Operating Lease	7,842	29,000	5,482
Other	20,516	20,042	10,397
Employee Benefits - Salaries	55,938	54,950	53,968
Insurance	2,244	2,080	2,175
Service Providers, Contractors and Consultancy	4,039	4,000	4,016
	<u>120,138</u>	<u>148,512</u>	<u>108,654</u>

**6. Property**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,396	2,500	5,155
Consultancy and Contract Services	47,492	52,000	43,039
Cyclical Maintenance Provision	29,494	5,000	3,290
Grounds	9,202	13,300	8,862
Heat, Light and Water	29,538	21,000	22,585
Repairs and Maintenance	35,019	23,250	25,614
Use of Land and Buildings	235,500	270,400	270,400
Security	2,016	1,200	2,439
	<u>394,657</u>	<u>388,650</u>	<u>381,384</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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	220,800	204,910	217,900
Bank Overdraft	-	-	(4,112)
Cash and cash equivalents for Statement of Cash Flows	<u>220,800</u>	<u>204,910</u>	<u>213,788</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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	737	737
Teacher Salaries Grant Receivable	106,379	90,695	90,695
	<u>106,379</u>	<u>91,432</u>	<u>91,432</u>
Receivables from Exchange Transactions	-	737	737
Receivables from Non-Exchange Transactions	106,379	90,695	90,695
	<u>106,379</u>	<u>91,432</u>	<u>91,432</u>

**9. Inventories**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	379	-	-
School Uniforms	8,256	8,551	8,551
	<u>8,635</u>	<u>8,551</u>	<u>8,551</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Furniture and Equipment	33,467	12,556	-	-	(6,759)	<b>39,264</b>
Information and Communication Technology	17,511	7,847	-	-	(7,891)	<b>17,467</b>
Leased Assets	55,616	23,997	-	-	(35,086)	<b>44,527</b>
Library Resources	20,013	-	(2,774)	-	(2,155)	<b>15,084</b>
<b>Balance at 31 December 2021</b>	<u>126,607</u>	<u>44,400</u>	<u>(2,774)</u>	<u>-</u>	<u>(51,891)</u>	<u><b>116,342</b></u>

The net carrying value of equipment held under a finance lease is \$44,527 (2020: \$55,616)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	172,460	(133,196)	39,264	159,905	(126,438)	33,467
Information and Communication Technology	92,571	(75,104)	17,467	84,724	(67,213)	17,511
Textbooks	18,000	(18,000)	-	18,000	(18,000)	-
Leased Assets	118,334	(73,807)	44,527	128,612	(72,996)	55,616
Library Resources	58,084	(43,000)	15,084	67,428	(47,415)	20,013
<b>Balance at 31 December</b>	<b>459,449</b>	<b>(343,107)</b>	<b>116,342</b>	<b>458,669</b>	<b>(332,062)</b>	<b>126,607</b>

**11. Accounts Payable**

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	17,290	10,105	9,821
Accruals	4,250	2,374	2,374
Employee Entitlements - Salaries	123,651	94,749	94,750
Employee Entitlements - Leave Accrual	1,011	1,078	1,078
	<u>146,202</u>	<u>108,306</u>	<u>108,023</u>
Payables for Exchange Transactions	146,202	108,306	108,023
	<u>146,202</u>	<u>108,306</u>	<u>108,023</u>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	158	286	286
	<u>158</u>	<u>286</u>	<u>286</u>

**13. Provision for Cyclical Maintenance**

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	41,640	41,640	38,350
Increase to the Provision During the Year	10,163	5,000	3,290
Adjustment to the Provision	19,331	-	-
Use of the Provision During the Year	(13,200)	(15,000)	-
Provision at the End of the Year	<u>57,934</u>	<u>31,640</u>	<u>41,640</u>
Cyclical Maintenance - Current	41,767	-	1,800
Cyclical Maintenance - Term	<u>16,167</u>	<u>31,640</u>	<u>39,840</u>
	<u>57,934</u>	<u>31,640</u>	<u>41,640</u>

**14. Finance Lease Liability**

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	31,801	32,892	32,892
Later than One Year and no Later than Five Years	15,231	25,025	25,025
Future Finance Charges	(2,960)	(2,405)	(2,405)
	<u>44,072</u>	<u>55,512</u>	<u>55,512</u>
Represented by			
Finance lease liability - Current	29,771	30,992	30,992
Finance lease liability - Term	<u>14,301</u>	<u>24,520</u>	<u>24,520</u>
	<u>44,072</u>	<u>55,512</u>	<u>55,512</u>

**15. Funds Held in Trust**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	598	100	100
	<u>598</u>	<u>100</u>	<u>100</u>

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

**16. Related Party Transactions**

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (The Emmanuel Proprietor 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 have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

**17. Remuneration***Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,220	3,460
<i>Leadership Team</i>		
Remuneration	363,649	349,093
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>366,869</u>	<u>352,553</u>

There are 6 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 (x1) and Property (x1) that meet monthly and quarterly respectively. 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:

	<b>2021 Actual \$000</b>	<b>2020 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2021 FTE Number</b>	<b>2020 FTE Number</b>
100 - 110	1.00	-
110 - 120	-	1.00
120 - 130	1.00	
	<u>2.00</u>	<u>1.00</u>

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

**18. Compensation and Other Benefits Upon Leaving**

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	<b>2021 Actual</b>	<b>2020 Actual</b>
Total	\$ -	\$ -
Number of People	-	-

**19. 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 boards, 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.

**20. Commitments****(a) Capital Commitments**

As at 31 December 2021 the Board has not entered into any contract agreements.

**(b) Operating Commitments**

As at 31 December 2021 the Board has not entered into any operating contracts.

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	220,800	204,910	213,788
Receivables	106,379	91,432	91,432
Total Financial Assets Measured at amortised cost	327,179	296,342	305,220

### Financial liabilities measured at amortised cost

Payables	146,202	108,306	108,023
Finance Leases	44,072	55,512	55,512
Total Financial Liabilities Measured at Amortised Cost	190,274	163,818	163,535

## 22. Events After Balance Date

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

## 23. Comparatives

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

## 24. 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 June 2021, the Wellington region was placed into alert level 2 for one week.

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. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### 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.

### Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

## VISION

“A Thriving Bible-based Learning community”

## ANNUAL PLAN 2021- Strategic Goal 1

*To deliver excellence in education which: Is Christ centered, supports parents in the education of their children, is personalised and culturally responsive.*

Annual Goals & Targets	Actions to Achieve (How will we know)	Progress to date & Next Steps Term One Red Term Two Blue Term Three Green Term Four Black	Lead by
<b>Goal 1 (Personalised and Culturally responsive)</b> <i>To embed and expand the teaching techniques to support (English Second Language) ESL students.</i>	<ul style="list-style-type: none"><li>● Present a range of strategies that can be adapted for each developmental stage.</li><li>● Strategies presented at staff meetings regularly.</li><li>● Strategies trialed in classes with follow up discussion and planning of next steps</li></ul>	<ul style="list-style-type: none"><li>● Full staff have been involved in 2 PLD sessions on different classroom techniques (2 further sessions to occur in each term over the remainder of the year)</li><li>● Across school teacher from COL has been involved in one of the staff sessions and in supporting ESL team</li><li>● Full staff have been involved in 2 PLD sessions on different classroom techniques</li><li>● Y1-Y6 staff have been involved in 1 PLD session with 1 full staff 1 PLD session cancelled due to the timing of the lockdown</li><li>● Continued PLD occurred in Year 1-6 learning teams</li><li>● Plans made to appoint a teacher with an ESL focus as a part of their role in 2022 to support this growing need. (This is now in place)</li></ul>	Simone and Bronwyn (with support from CENCOL across school teacher)
<b>Goal 2 ( Culturally Responsive)</b> <i>To have Te Reo Maori taught to all classes (Year 1-10) on a regular basis with staff well equipped to deliver this. (20-30 minutes per week in all classes in Year 1-6, as a regular component of the timetable in Year7-10). Including a well-resourced delivery plan for all year levels.</i>	<ul style="list-style-type: none"><li>● Outline plan for year presented to staff before the year starts</li><li>● Professional development revision on delivering a language course provided before the year starts.</li><li>● Expectation of 20-30 minute lesson in each class made clear</li><li>● Resources developed and provided for each of the years topics before the term they are required and introduced to staff</li><li>● Observations occur of each teacher</li><li>● All staff familiar with two year plan for the delivery of Te Reo Maori across the school with resources to support this.</li><li>● All teachers using ECS Te Reo unit plan as</li></ul>	<ul style="list-style-type: none"><li>● Brett led a slot in beginning year teacher only day</li><li>● Planning resources have been provided</li><li>● Brett led Y 1- 6 PD at staff meeting</li><li>● All staff involved in Tuahiwi education workshop during Teacher Only Day (Treaty of Waitangi, Mihi, Local iwi stories)</li><li>● Staff practicing their Mihi with the rest of the staff (2 staff rostered on each week) to build confidence</li><li>● Staff have continued to practise Pepeha and school haka during staff meeting</li><li>● Te reo lessons occurring throughout all year groups</li><li>● Brett has been involved in CENCOL planning to work towards developing a COL wide language development plan to ensure students are well prepared for the requirements of NCEA, and to ensure a good progression of language development.</li></ul>	Brett and Tom

	documentation	<ul style="list-style-type: none"> <li>Brett has used some time for teaching Maori to groups within Years 1-6 each week in Term 3</li> <li>Brett has continued his work in developing resources for the whole school</li> <li>Delivery plan (2 year cycle) is in place for all year levels</li> <li>Resources are in place to support teachers in this delivery</li> <li>Brett has continued to support teachers</li> </ul>	<ul style="list-style-type: none"> <li>Brett has used some time for teaching Maori to groups within Years 1-6 each week in Term 3</li> <li>Brett has continued his work in developing resources for the whole school</li> <li>Delivery plan (2 year cycle) is in place for all year levels</li> <li>Resources are in place to support teachers in this delivery</li> <li>Brett has continued to support teachers</li> </ul>	Alistair & Brett
<b>Goal 3 ( Culturally Responsive, Christ Centered)</b> <i>For the Senior Leadership Team and staff to participate in professional development around the links between a Bi-cultural NZ and our Christian Special Character (this is also a CENCOL Principal's focus continuing in 2021)</i>	<ul style="list-style-type: none"> <li>Shared readings and discussion as a senior leadership team.</li> <li>Principal involvement in Professional learning group with other CENCOL principals related to this topic. Including Noho marae.</li> <li>All staff involved in Marae based Professional development day.</li> <li>Findings from Principal's group shared with Senior Leadership team for further discussion</li> <li>Planning for and involvement of full staff in CENCOL teacher only day on Bi Culturalism in NZ from a Christian Perspective</li> <li>Links made with Local iwi to understand the local perspective</li> </ul>	<ul style="list-style-type: none"> <li>All staff attended CENCOL teacher only day with focus on biculturalism</li> <li>Brett and Alistair attended Noho Marae with Bi-Cultural focus</li> <li>All staff involved in Tuahiviri education workshop during Teacher Only Day (Treaty of Waitangi, Mihi, Local iwi stories)</li> <li>Brett and Alistair involved in work with Ngai Tahu education around their indicators of success</li> <li>CENCOL work on developing local stories is ongoing. Initial feedback was provided to Principal's this term.</li> <li>All staff (and a number of EPT trustees were involved in a full day CENCOL Teacher Only day around Bi-Cultural practice in faith based institutions.</li> <li>Making links with local iwi continues to be challenging.</li> <li>CENCOL focus on this area has further developed as we prepare to deliver the Aotearoa Histories curriculum in 2023</li> </ul>	<ul style="list-style-type: none"> <li>All staff attended CENCOL teacher only day with focus on biculturalism</li> <li>Brett and Alistair attended Noho Marae with Bi-Cultural focus</li> <li>All staff involved in Tuahiviri education workshop during Teacher Only Day (Treaty of Waitangi, Mihi, Local iwi stories)</li> <li>Brett and Alistair involved in work with Ngai Tahu education around their indicators of success</li> <li>CENCOL work on developing local stories is ongoing. Initial feedback was provided to Principal's this term.</li> <li>All staff (and a number of EPT trustees were involved in a full day CENCOL Teacher Only day around Bi-Cultural practice in faith based institutions.</li> <li>Making links with local iwi continues to be challenging.</li> <li>CENCOL focus on this area has further developed as we prepare to deliver the Aotearoa Histories curriculum in 2023</li> </ul>	Alistair & Brett
<b>Goal 4 (Christ Centered)</b> <i>To have all staff involved in regular high-quality Professional Development on how to integrate a Christian World view into their classroom practice.</i>	<ul style="list-style-type: none"> <li>Professional development delivered specifically in staff meetings.</li> <li>Staff encouraged and funded to attend courses to further this.</li> <li>Staff who attend external courses events feedback and discuss this with the staff to further their learning.</li> <li>Special Character curriculum statements developed as part of curriculum reviews. Starting with PE and Health after 2020 review. Including Arts(T2), Technology(T3) and Science(T4) as part of 2021 review cycle</li> </ul>	<ul style="list-style-type: none"> <li>Term 1 meetings have been around, biblical approach to Key Competencies from NZ Curriculum (Thinking, Managing Self, Using Language Symbols and Text, Relating to others, Participating and Contributing)</li> <li>Work on curriculum statements is ongoing</li> <li>Tom visited a number of NI Christian Schools and came back with valuable ideas and resources. Full staff meetings are each spending time looking at a section of a book 'Transformational Education, A Framework for Christian Teaching' to develop a common understanding. Book was provided to staff late term 2 and sessions for discussion started Term 3.</li> <li>Senior Leadership team have started work on development of unit plans based on the work in this book.</li> <li>All staff have been working through the book "Transformational Education" we split into discussion groups and work our way through the discussion questions</li> <li>Work through the Transformational Education book has continued</li> <li>Resources have been sourced to continue this work in 2022 looking at the practical implementation of the base built.</li> </ul>	<ul style="list-style-type: none"> <li>Term 1 meetings have been around, biblical approach to Key Competencies from NZ Curriculum (Thinking, Managing Self, Using Language Symbols and Text, Relating to others, Participating and Contributing)</li> <li>Work on curriculum statements is ongoing</li> <li>Tom visited a number of NI Christian Schools and came back with valuable ideas and resources. Full staff meetings are each spending time looking at a section of a book 'Transformational Education, A Framework for Christian Teaching' to develop a common understanding. Book was provided to staff late term 2 and sessions for discussion started Term 3.</li> <li>Senior Leadership team have started work on development of unit plans based on the work in this book.</li> <li>All staff have been working through the book "Transformational Education" we split into discussion groups and work our way through the discussion questions</li> <li>Work through the Transformational Education book has continued</li> <li>Resources have been sourced to continue this work in 2022 looking at the practical implementation of the base built.</li> </ul>	Alistair
<b>Goal 6 ( Excellence, Personalised)</b> <i>To further develop and review the teaching of the Digital Technologies curriculum across the school and ensure that staff are confident in integrating this within their classrooms.</i>	<ul style="list-style-type: none"> <li>Present a range of strategies that can be adapted for each curriculum level.</li> <li>Strategies presented at staff meetings</li> <li>Strategies trialed in classes with follow up discussion and planning of next steps <ul style="list-style-type: none"> <li>Have digital technology links added to unit plans to record coverage. (Including updating template)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Shane led some PD at staff meeting. Needs more work in upcoming terms</li> <li>Further PLD sessions were run, it was identified that this needed a clearer focus for staff. Sessions are planned for Term 3 onwards based on a clearer expectation - work to do in this area</li> <li>Shane has provided 2x PD for Years 1-6 in Learning Team meetings and will continue with practical support on using 'scratch' -a digital app that can be loaded on i-pads ( Simone)</li> <li>PLD has continued especially in team meetings</li> </ul>	<ul style="list-style-type: none"> <li>Shane led some PD at staff meeting. Needs more work in upcoming terms</li> <li>Further PLD sessions were run, it was identified that this needed a clearer focus for staff. Sessions are planned for Term 3 onwards based on a clearer expectation - work to do in this area</li> <li>Shane has provided 2x PD for Years 1-6 in Learning Team meetings and will continue with practical support on using 'scratch' -a digital app that can be loaded on i-pads ( Simone)</li> <li>PLD has continued especially in team meetings</li> </ul>	Shane

<b>Goal 7 ( Excellence, Personalised)</b> <i>To provide professional development to ensure that staff are prepared for the delivery of the NZ Histories curriculum in 2022</i>	<ul style="list-style-type: none"> <li>Discover the local stories of our area and prepare these to be delivered in classrooms.</li> <li>Take part in Professional development related to the NZ histories curriculum once available</li> <li>Build relationships with Ngai Tahu representatives to allow their stories to be heard and understood</li> <li>Develop a special character statement for the NZ Histories curriculum at Emmanuel</li> </ul>	<ul style="list-style-type: none"> <li>Unit has been allocated</li> <li>PD teacher only day to strengthen relationship with Ngai tahu and learn some of the cultural narrative of this area</li> <li>Links made with across school teacher from COL working in this area</li> <li>NZ Histories was a focus at CENCOL Teacher only day in a number of sessions.</li> <li>Ngai Tahu are working on what they see as the important local stories, little to report from that work yet</li> <li>Final curriculum has yet to be published</li> <li>Goal carries on into 2022</li> </ul>			Brett, Tom, Simone
<b>Goal 8 ( Excellence, Personalised)</b> <b>Year 7-10 Writing Target:</b> <i>To increase the number of pupils with a writing level at or above expectation by 20%. (A significant Professional development program is underway using a tool 'Write that Essay' to support this target).</i>	<ul style="list-style-type: none"> <li>Identify at risk students early in the year</li> <li>Develop plans to support and monitor their learning</li> <li>Provide regular ongoing feedback to students on their learning</li> <li>Implement professional learning and provide resources for teachers on strategies to support at risk students in their writing</li> </ul>	<ul style="list-style-type: none"> <li>Target students have been identified</li> <li>Assessment practise is in the process of being reviewed</li> <li>WTE PD funding has been secured</li> <li>WTE PD has started for all MS staff</li> <li>Learning support has been supplemented to a wide range of students</li> <li>Target group has been set up for extra development</li> <li>Teachers have been working with target students</li> <li>WTE PD has continued</li> <li>Target group has continued to meet</li> <li>Teachers have allocated more time for writing due to lockdown</li> <li>Overall achievement level is similar to 2020, however, progress rates were improved with over 60% of students making accelerated progress (more than the expected progress for one years work)</li> </ul>			
<b>Goal 9 ( Excellence, Personalised)</b> <b>Year 4-6 Writing Target:</b> <i>In Year 4-6 in 2020 40% of students had writing grades below expectation. Target to have 80% of students at or above expectation</i>	<ul style="list-style-type: none"> <li>Identify at risk students early in the year</li> <li>Develop plans to support and monitor their learning</li> <li>Provide regular ongoing feedback to students on their learning</li> <li>Implement professional learning and provide resources for teachers on strategies to support at risk students in their writing</li> </ul>	<ul style="list-style-type: none"> <li>Target students have been identified</li> <li>Action plan in place to identify needs</li> <li>Regular monitoring is occurring to monitor progress</li> <li>Years 4-6 data has been gathered and ready to note rate of progress.</li> <li>K6 have used a specific intervention programme and K 5 an adapted intervention programme.</li> <li>All data has been gathered ready to compare rate of progress with previous year and set appropriate additional strategies to inform intervention types in Term 3 and 4</li> <li>At Year 3 and 4 more precision teaching in Punctuation has occurred based on class gathered data. K5 and K6 are also using separate intervention strategies. The flow -on effect of lockdown has delayed the assessment process for end of term 3 snapshots which will be moderated by end of week 2 in term 4</li> <li>74% of students in this group achieved at or above the expected level in Writing in 2021 (up 14% from 2020)</li> </ul>			

## VISION

“A Thriving Bible-based Learning community”

## ANNUAL PLAN 2021- Strategic Goal 2

*A Culture of Biblical Waiora (Wellbeing) is modelled, taught and visible across the school*

Lead by		
Annual Goals & Targets	Actions to Achieve (How will we know)	Progress to date & Next Steps Term One Red Term Two Blue Term Three Green Term Four Black
<b>Goal 4 (Modelled and Taught)</b> <i>Update the Behaviour Management procedures across the school</i>	<ul style="list-style-type: none"> <li>As a staff and leadership team update the ECS behaviour management procedures.</li> <li>Link behaviour management procedures within the wellbeing model</li> </ul>	<ul style="list-style-type: none"> <li>Draft rationale document prepared to work on with staff. Links to special character, well being model and ECS Way</li> <li>Clearer processes are in place especially in the Middle School where these were lacking to manage different behaviours</li> </ul>
<b>Goal 1 (Biblical Wellbeing Modelled)</b> <i>Complete the development of an Emmanuel Christian School 'Model' of Biblical wellbeing, what do we mean and what are the key components.</i>	<ul style="list-style-type: none"> <li>Wellbeing tree model with a strong biblical rational completed including written description so it can be presented in different ways across the school</li> <li>Wellbeing tree used as part of start of year class setup</li> <li>Complete Emmanuel CS Wellbeing document</li> </ul>	<ul style="list-style-type: none"> <li>Wellbeing tree was shared to staff and introduced to all students</li> <li>Wellbeing documentation is being worked, through staff meeting slots and team meetings</li> <li>Initial class contracts set up with reference to Wellbeing model</li> <li>Work ongoing on trialing teaching resources, term 1 focus was around identity and emotions</li> <li>Teacher Only Day and a full staff meeting have been used with a focus on the framework and in greater detail on Cooperation and Collaboration, how that relates to the 'Team building' section of the Wellbeing tree, and ways to use different types of Collaborative tasks</li> <li>Key ideas from 'Transformational Education, A framework for Christian Teaching' have been integrated into the Wellbeing framework/Special Character programme in Years 1-6, ready for fleshing out in Learning Team meetings in term 3</li> <li>Draft documents of the Emmanuel CS Wellbeing document for sessions covered up to end term 3</li> <li>Work to continue in 2022</li> </ul>

Senior Leadership Team

Senior Leadership Team

Wellbeing data (collected in 2020) across the school community to be able to measure progress and further identify and next steps.	<ul style="list-style-type: none"> <li>Analyse the data to identify next steps based on 2020 results.</li> <li>Develop a plan to implement the 'next steps' identified</li> </ul>	<ul style="list-style-type: none"> <li>NZCER data has been reviewed and collated into report.</li> <li>Next steps have been identified for Year 1-6 and Year 7-10</li> <li>Plan is beginning to be made about implementing them in conjunction with wellbeing model</li> <li>Steps have been actioned based on the discoveries in the survey, built into Wellbeing work.</li> </ul>	Senior Leadership Team
<b>Goal 3 (Wellbeing 'Taught')</b> <i>Develop and implement a school wide plan for what is 'taught' in terms of wellbeing at each level as part of the Health curriculum</i>	<ul style="list-style-type: none"> <li>Key components of 'Wellbeing' identified at each level of the curriculum.</li> <li>A delivery plan developed for each year level to ensure coverage of key concepts.</li> <li>Resources identified and sourced to support this plan ready for implementation during 2021 and into 2022</li> <li>Bank of resources developed with a strong biblical rationale to support wellbeing</li> <li>Community health curriculum survey completed across Y1-10</li> </ul>	<ul style="list-style-type: none"> <li>Key components of Wellbeing identified at each level of the curriculum for levels 1-3 (Yr 1-6), including coverage of health curriculum and beyond</li> <li>PD provided mostly in Learning Team Meetings with a focus on content and use of tools for delivery in classes</li> <li>A range of resources have already been purchased, some attached to classes and some stored in Reading Room for school-wide access for teachers</li> <li>teachers are creating resources suitable to use specifically during Devotions to ensure well being is being addressed through a biblical lens (to continue across the year)</li> <li>Years 1-6 content coverage has been established for Identity, Community and Ambassadors. Teachers are aware of the team building aspect of community and practical ways to teach this in the class and school settings.</li> <li>1 full staff meeting PD session has covered a biblical understanding of emotions, phases of emotional development and ways we can intentionally teach the language of emotional literacy</li> <li>1 full staff meeting PD session has introduced some of the online resources available with teachers completing some relevant activities</li> <li>1 session was cancelled due to lockdown (Simone)             <ul style="list-style-type: none"> <li>PD sessions were reduced in Term 4 as we managed Covid changes and end of year requirements.</li> </ul> </li> </ul>	Senior Leadership Team

## **Kiwisport Statement 2021**

Kiwisport is a government funding initiative to support students participation in sport. In 2021 the school received Kiwisport funding of \$3789.40 (excluding GST).

The funding was spend on balls and other equipment to support volleyball, soccer, netball, basketball and tennis. Skipping ropes and flying dics, safety equipment and gymnastics mats.

The number of students who participated in organised sport was 230.

A handwritten signature in blue ink, appearing to read "A. McKinnon".

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EMMANUEL CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Emmanuel Christian School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO 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 3 to 18, 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 25 May 2022. 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 statement of responsibility, members of board, analysis of variance and kiwisport reports, 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.

A handwritten signature in blue ink, which appears to read 'Michael Rondel of BDO Christchurch'.

Michael Rondel,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand