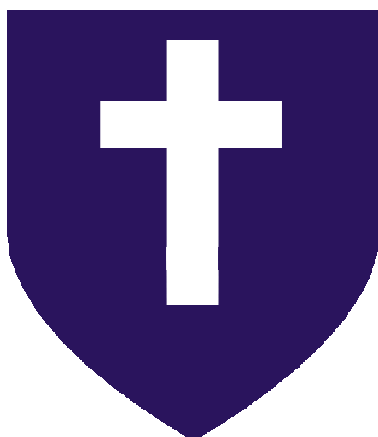


EMMANUEL CHRISTIAN SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1168
Principal:	Alistair McKinnon
School Address:	322a Sawyers Arms Road, Bishopdale, Christchurch 8053
School Phone:	03 359 3595
School Email:	office@emmanuelchristian.school.nz

EMMANUEL CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2022

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Emmanuel Christian School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the School.

The School's 2022 financial statements are authorised for issue by the Board.

John van Ameyde

Full Name of Presiding Member

DocuSigned by:
John van Ameyde
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Signature of Presiding Member

5/17/2023

Date:

Alistair Mckinnon

Full Name of Principal

DocuSigned by:
Alistair Mckinnon
D2CFED6A886E4D3

Signature of Principal

5/17/2023

Date:

Emmanuel Christian School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Gregg Le Roux	Presiding Member Proprietors Representative	Appointed	
Alistair McKinnon	Principal	ex Officio	
Warren Rosser	Parent Representative	Elected	Sep 2025
Natalie Sterne	Parent Representative	Elected	Sep 2025
Seepa Fa'aoso-noa	Parent Representative	Elected	Nov 2022
Kim Coleman	Staff Representative	Elected	Sep 2025
Graeme Seow	Parent Representative	Elected	Sep 2022
Cameron Ellis	Parent Representative	Elected	May 2023
John Hastie	Parent Representative	Elected	Sep 2022
Ruth Murray	Proprietors Representative	Appointed	
John van Ameyde	Proprietors Representative	Appointed	
Tom Littlejohn	Staff Representative	Elected	Sep 2022

Emmanuel Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,172,924	1,970,781	1,916,230
Locally Raised Funds	3	42,730	44,838	77,508
Use of Proprietor's Land and Buildings		235,500	235,500	235,500
Interest Income		2,057	150	193
		<u>2,453,211</u>	<u>2,251,269</u>	<u>2,229,431</u>
Expenses				
Locally Raised Funds	3	13,379	42,850	42,457
Learning Resources	4	1,914,524	1,695,247	1,709,342
Administration	5	147,725	152,232	120,138
Finance		2,679	-	3,194
Property	6	355,941	377,350	394,657
Loss on Disposal of Property, Plant and Equipment		2,950	-	2,774
		<u>2,437,198</u>	<u>2,267,679</u>	<u>2,272,562</u>
Net Surplus / (Deficit) for the year		16,013	(16,410)	(43,131)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>16,013</u>	<u>(16,410)</u>	<u>(43,131)</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		196,823	196,823	231,798
Total comprehensive revenue and expense for the year		16,013	(16,410)	(43,131)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,289	8,500	8,156
Equity at 31 December		223,125	188,913	196,823
Accumulated comprehensive revenue and expense		223,125	188,913	196,823
Equity at 31 December		223,125	188,913	196,823

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	212,080	206,465	220,800
Accounts Receivable	8	130,387	106,379	106,379
Prepayments		16,180	9,070	9,070
Inventories	9	943	8,635	8,635
		<u>359,590</u>	<u>330,549</u>	<u>344,884</u>
Current Liabilities				
GST Payable		23,134	15,439	15,439
Accounts Payable	11	172,382	146,202	146,202
Revenue Received in Advance	12	106	158	158
Provision for Cyclical Maintenance	13	11,818	-	41,767
Finance Lease Liability	14	14,356	29,771	29,771
Funds held in Trust	15	372	598	598
		<u>222,168</u>	<u>192,168</u>	<u>233,935</u>
Working Capital Surplus/(Deficit)		137,422	138,381	110,949
Non-current Assets				
Property, Plant and Equipment	10	115,598	106,842	116,342
		<u>115,598</u>	<u>106,842</u>	<u>116,342</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	21,583	42,009	16,167
Finance Lease Liability	14	8,312	14,301	14,301
		<u>29,895</u>	<u>56,310</u>	<u>30,468</u>
Net Assets		<u>223,125</u>	<u>188,913</u>	<u>196,823</u>
Equity		<u>223,125</u>	<u>188,913</u>	<u>196,823</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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		664,359	618,781	559,526
Locally Raised Funds		39,507	44,838	78,117
Goods and Services Tax (net)		7,695	-	2,424
Payments to Employees		(342,222)	(248,231)	(237,546)
Payments to Suppliers		(322,286)	(390,695)	(349,558)
Interest Received		2,057	150	193
Net cash from/(to) Operating Activities		49,110	24,843	53,156
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(37,560)	(47,678)	(20,403)
Net cash (to)/from Investing Activities		(37,560)	(47,678)	(20,403)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,289	8,500	8,156
Finance Lease Payments		(30,333)	-	(34,395)
Funds Administered on Behalf of Third Parties		(226)	-	498
Net cash (to)/from Financing Activities		(20,270)	8,500	(25,741)
Net increase/(decrease) in cash and cash equivalents				
		(8,720)	(14,335)	7,012
Cash and cash equivalents at the beginning of the year	7	220,800	220,800	213,788
Cash and cash equivalents at the end of the year	7	212,080	206,465	220,800

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

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

Emmanuel Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022 to 31 December 2022 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 whole 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are 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 where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

1.7. Accounts Receivable

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

1.8. Inventories

Inventories are consumable items held for sale and 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 funded by the Proprietor to buildings owned by the Crown or directly by the board 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 Statement of Comprehensive Revenue and Expense 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:

Furniture and equipment	5–10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.12. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

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

1.15. Funds Held in Trust

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

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

1.16. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.17. Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor, and is vested in the Proprietor. The Proprietor has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

1.19. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	683,777	617,781	562,468
Teachers' Salaries Grants	1,486,056	1,352,000	1,352,035
Other Government Grants	3,091	1,000	1,727
	<u>2,172,924</u>	<u>1,970,781</u>	<u>1,916,230</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	23,091	15,688	27,007
Fees for Extra Curricular Activities	2,548	4,000	19,863
Trading	9,449	22,600	23,861
Fundraising & Community Grants	6,287	2,000	5,889
Other Revenue	1,355	550	888
	<u>42,730</u>	<u>44,838</u>	<u>77,508</u>
Expenses			
Extra Curricular Activities Costs	1,107	18,500	17,838
Trading	7,998	22,600	20,484
Fundraising & Community Grant Costs	4,004	1,200	3,865
Other Locally Raised Funds Expenditure	270	550	270
	<u>13,379</u>	<u>42,850</u>	<u>42,457</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>29,351</u>	<u>1,988</u>	<u>35,051</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	88,137	77,688	94,051
Information and Communication Technology	104	350	275
Library Resources	693	1,000	607
Employee Benefits - Salaries	1,762,793	1,545,281	1,546,793
Staff Development	10,715	13,750	15,725
Depreciation	52,082	57,178	51,891
	<u>1,914,524</u>	<u>1,695,247</u>	<u>1,709,342</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,300	6,300	6,000
Board Fees	3,460	4,560	3,220
Board Expenses	4,322	3,630	1,613
Communication	10,726	11,250	9,015
Consumables	9,398	11,000	9,711
Operating Lease	14,709	29,000	7,842
Legal Fees	725	-	-
Other	15,498	25,142	20,516
Employee Benefits - Salaries	75,828	54,950	55,938
Insurance	2,422	2,300	2,244
Service Providers, Contractors and Consultancy	4,337	4,100	4,039
	<u>147,725</u>	<u>152,232</u>	<u>120,138</u>

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	6,091	4,500	6,396
Consultancy and Contract Services	58,126	59,000	47,492
Cyclical Maintenance Provision	(20,791)	14,300	29,494
Grounds	10,355	13,300	9,202
Heat, Light and Water	29,239	28,000	29,538
Rates	34	-	-
Repairs and Maintenance	34,646	20,750	35,019
Use of Land and Buildings	235,500	235,500	235,500
Security	2,741	2,000	2,016
	<u>355,941</u>	<u>377,350</u>	<u>394,657</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	212,080	206,465	220,800
Cash and Cash Equivalents for Statement of Cash Flows	<u>212,080</u>	<u>206,465</u>	<u>220,800</u>

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

8. Accounts Receivable

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	3,171	-	-
Receivables from the Ministry of Education	14,421	-	-
Teacher Salaries Grant Receivable	112,795	106,379	106,379
	<u>130,387</u>	<u>106,379</u>	<u>106,379</u>
Receivables from Exchange Transactions	3,171	-	-
Receivables from Non-Exchange Transactions	127,216	106,379	106,379
	<u>130,387</u>	<u>106,379</u>	<u>106,379</u>

9. Inventories

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	-	379	379
School Uniforms	943	8,256	8,256
	<u>943</u>	<u>8,635</u>	<u>8,635</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	39,264	23,461	-	-	(8,694)	54,031
Information and Communication Technology	17,467	14,343	-	-	(8,502)	23,308
Leased Assets	44,527	10,651	-	-	(32,640)	22,538
Library Resources	15,084	5,833	(2,950)	-	(2,246)	15,721
Balance at 31 December 2022	<u>116,342</u>	<u>54,288</u>	<u>(2,950)</u>	<u>-</u>	<u>(52,082)</u>	<u>115,598</u>

The net carrying value of equipment held under a finance lease is \$22,538 (2021: \$44,527)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Furniture and Equipment	195,920	(141,889)	54,031	172,460	(133,196)	39,264
Information and Communication Technology	106,914	(83,606)	23,308	92,571	(75,104)	17,467
Textbooks	18,000	(18,000)	-	18,000	(18,000)	-
Leased Assets	97,834	(75,296)	22,538	118,334	(73,807)	44,527
Library Resources	52,557	(36,836)	15,721	58,084	(43,000)	15,084
Balance at 31 December	471,225	(355,627)	115,598	459,449	(343,107)	116,342

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	26,411	17,290	17,290
Accruals	4,550	4,250	4,250
Employee Entitlements - Salaries	139,978	123,651	123,651
Employee Entitlements - Leave Accrual	1,443	1,011	1,011
	<u>172,382</u>	<u>146,202</u>	<u>146,202</u>
Payables for Exchange Transactions	172,382	146,202	146,202
	<u>172,382</u>	<u>146,202</u>	<u>146,202</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	106	158	158
	<u>106</u>	<u>158</u>	<u>158</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	57,934	57,934	41,640
Increase to the Provision During the Year	7,798	14,300	10,163
Other Adjustments	(28,589)	-	19,331
Use of the Provision During the Year	(3,742)	(30,225)	(13,200)
Provision at the End of the Year	<u>33,401</u>	<u>42,009</u>	<u>57,934</u>
Cyclical Maintenance - Current	11,818	-	41,767
Cyclical Maintenance - Non current	21,583	42,009	16,167
	<u>33,401</u>	<u>42,009</u>	<u>57,934</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	15,821	31,801	31,801
Later than One Year and no Later than Five Years	8,777	15,231	15,231
Future Finance Charges	(1,930)	(2,960)	(2,960)
	<u>22,668</u>	<u>44,072</u>	<u>44,072</u>
Represented by:			
Finance lease liability - Current	14,356	29,771	29,771
Finance lease liability - Non current	8,312	14,301	14,301
	<u>22,668</u>	<u>44,072</u>	<u>44,072</u>

15. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	372	598	598
	<u>372</u>	<u>598</u>	<u>598</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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,460	3,220
<i>Leadership Team</i>		
Remuneration	385,554	363,649
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>389,014</u>	<u>366,869</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (x1) and Property (x1) that meets quarterly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in an ECS board of trustees and EPT Proprietors planning meeting.

Principal

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	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:

	2022	2021
	FTE Number	FTE Number
	\$000	
100 - 110	2.00	1.00
110 - 120	1.00	-
120 - 130	1.00	1.00
130 - 140	-	-
	<u>4.00</u>	<u>2.00</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:

	2022	2021
	Actual	Actual
Total	\$ -	\$ -
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	212,080	206,465	220,800
Receivables	130,387	106,379	106,379
Total Financial assets measured at amortised cost	<u>342,467</u>	<u>312,844</u>	<u>327,179</u>

Financial liabilities measured at amortised cost

Payables	172,382	146,202	146,202
Finance Leases	22,668	44,072	44,072
Total Financial liabilities measured at amortised Cost	<u>195,050</u>	<u>190,274</u>	<u>190,274</u>

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.

VISION

“A Thriving Bible-based Learning community”

ANNUAL PLAN 2022- 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
<p>Goal 1 (Culturally Responsive) Staff have been provided support and development to ensure they have the knowledge and understanding to be prepared to deliver the Aotearoa NZ Histories curriculum within our Christian school context in 2023.</p>	<ul style="list-style-type: none"> Regular involvement in COL PD related to the implementation at different year levels Application as a COL for external PLD to further support this from CORE Education Teacher Only Day with NZ Histories focus in MAy 2022 Regular scheduled PLD as part of staff activities. Trailing activities and ideas within classes 	<ul style="list-style-type: none"> Brett appointed as Within School teacher to support this area COL planning meetings have occurred to map out PLD over the year starting with a teacher only day on 12 May COL application for PLD funding is underway with support from CORE education COL Teacher only day - walk through of Christchurch central hearing some of the cultural background of the area Whole staff webinar regarding the Aoteraroa NZ Histories CORE PLD Proposal has been accepted, implementation planning underway Brett continued to work and meet with other COL teachers around the ongoing PD that is being implemented COL year group staff meetings continued School staff meeting focus on what this might look like within ECS Discussions underway with regards to the way this fits into the revised Social Sciences curriculum now available. Teams worked on further plans for what to trial in 2023 	

<p>Goal 2 (Culturally Responsive, Christ Centered) Increase understanding of what culturally responsive practices based in Te Tiriti o Waitangi means in terms of school and classroom practice. Staff have an understanding of the Treaty of Waitangi, and how the principles of partnership, participation and protection impact on our activities and interactions in a school setting.</p>	<ul style="list-style-type: none"> • Shared readings and discussion as a senior leadership team. • Principal involvement in Professional learning group with other CENCOL principals related to this topic. Scheduled across the year • Links made with Local iwi to understand the local perspective • Working with Maori students and whanau to understand Maori success as Maori in our school context 	<ul style="list-style-type: none"> - Aidan Harrison presented to staff around Cultural narrative at start of year teacher only day - Dallas Harema presented on his story as a Māori Christian and desires in education at mid term teacher only day (Dallas is a school parent and working in this field) - First 2 PLD groups for principal's related to Māori spirituality have occurred. 6 more are scheduled. - - Work has started on developing a road map for the place of the treaty within the school - Hikairo Scheme resource has been sourced to provide guidance, questions and signposts for this work - Principal's PLD group has continued to meet on 2 June. Focus on Matariki - Workshop from Keith Newman on Bible and treaty made available to all staff (Saturday in September) - Numbers of classes were involved in Matariki based learning activities running into the public holiday. - Discussion had with parent (expert) on how to further our journey with community support - Both Māori and Pasifika groups represented in the school cultural day displays with whanau input - Year 9/10 Pasifika music students included a Pasifika item in concert at Rangiora Newlife and ECS - Māori language week used as an opportunity to further raise profile of Te Reo Māori, including quizzes, language challenges, Hāngi, Haka competition - Whānau hui held, strong desire to see a clear understanding of what it means to stand strong and Christians and as Māori voiced and commitment to support this work 	
<p>Goal 3 (Christ Centered) <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></p>	<ul style="list-style-type: none"> • Professional development delivered specifically in staff meetings. BAsed on Transformational education from Christian Education Network • Staff encouraged and funded to attend courses to further this. • Staff who attend external courses events feedback and discuss this with the staff to further their learning. • Special Character curriculum statements for all curriculum areas across the year 	<ul style="list-style-type: none"> o Shared work has started on Curriculum statements across learning areas. o Initial PLD is underway around using CFRR (Creation, Fall, Redemption, Renewal) framework in curriculum planning. Based on Transformational Education books and resources o Teachers met with each other to plan out a unit with an emphasis on the biblical perspectives & links o Draft curriculum statements ready for further discussion as part of BOT / Proporeitors retreat o Teacher only day - chance to review social studies curriculum statement o Teacher only day - time given for teachers to reinvigorate and write units with a CFRR (Creation, Fall Redemption, Renewal) focus, based on books we have been reading o Work continued within teams on integrating this into planning o Draft curriculum statements exist in all learning areas to be finalised in 2023 	

<p>Goal 4 (Excellence, Personalised)</p> <p><i>Achievement Target</i> <i>To lift the number of students across Years 7-10 achieving at or above the expected level in Mathematics by 10% (from 50% in 2021 to 60% in 2022)</i></p>	<ul style="list-style-type: none"> ● Identify at risk students early in the year ● Develop plans to support and monitor their learning ● Provide regular ongoing feedback to students on their learning ● Implement professional learning and provide resources for teachers on strategies to support at risk students in their mathematics 	<ul style="list-style-type: none"> ○ At risk students identified ○ All maths teachers have had a lesson observation focused on how they are raising achievement ○ Regular monitoring and feedback is given ○ Teachers have met together to discuss how students are progressing and aligning what is taught across classes ○ Brett met with Helen Williamson to discuss senior math classes and content ○ Janine has continued her work with a smaller class supported with teacher aides to provide an acceleration for some of our lower learners ○ Mid year data has been used to gauge progress and re-identify target students ○ Mid year data shows 63% of students are tracking to be at or above the expected level of achievement ○ Teachers are reporting back on what strategies they have been using on target students, with team discussion and input into specific students where needed ○ Final data shows 63% of all students in Year 7-10 achieving at or above the expected level in 2022 (lifted from 50% in 2021) 	
<p>Goal 5 (Excellence, Personalised)</p> <p><i>To lift the performance of MAori and MELAA students in Year 4-6 Writing to match the performance of the rest of the cohort</i></p>	<ul style="list-style-type: none"> ● Identify at risk students early in the year ● Develop plans to support and monitor their learning ● Provide regular ongoing feedback to students on their learning ● Implement professional learning and provide resources for teachers on strategies to support at risk students in their writing ● Link PLD to providing Writing in a culturally responsive manner to specifically target this goal. 	<ul style="list-style-type: none"> ● 8 students have been identified with bulk in Year 5 and 6 and 25% only as Maori ● ESOL MU holder has planned to provide training in syndicate meetings in term 2 each week ● ESOL training has continued in term 2 at Y1-6 Learning team meetings ● Comparative data gathered showing significant progress for most students. Blue actions to continue in term 3 ● All students have an updated assessment in writing to be moderated in term 4 ● In 2022 in Year 4-6 ● Overall performance in writing in Year 4-6 had 79% of students achieving at or above the expected level (and a further 7% near the expected level). For the target group for this goal (note very small student numbers) 67% of students were at or above the expected level in writing with a further 27% near the level. 	

VISION

“A Thriving Bible-based Learning community”

ANNUAL PLAN 2022- Strategic Goal 2

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

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
<p>Goal 1 (Biblical wellbeing Modelled and Taught) Complete the development of an Emmanuel Christian School ‘Model’ of wellbeing, based on work in 2020-2021. 2022 focus: Exploring different aspects of identity, community and ambassadorship.</p>	<ul style="list-style-type: none"> • Development of levelled statements linked to the Biblical Narrative and stories • Integration into lessons • Continued regular professional development of staff with practical links to classroom activities • 	<ul style="list-style-type: none"> • PLD with staff covering: (Focus on Identity component of Wellbeing Model) <p>Staff Professional Development has occurred in the following areas:</p> <ul style="list-style-type: none"> • Self Awareness (emotional wellbeing and accurate self perception and confidence from a biblical framework) • Impulse control Self management • Stress management • Self Discipline and Motivation planned for staff and implemented in Year 2 • Rewriting ‘development of levelled statements’ to format that is being used by MOE to refresh curriculum e.g. understand/know/do • Goal setting from a Christian/ wellbeing school wide pd including new format • Staff professional development on ‘Identity’ section of Wellbeing tree completed. • Planning in place to continue this with focus on Community at the start of 2023 • Wellbeing integrated into teaching programmes (particularly during devotions and health and PE). In place but remains an ongoing focus to see embedded. 	Senior Leadership Team

<p>Goal 2 (Modelled and Taught) Continue to develop and implement a school wide plan for what is 'taught' in terms of wellbeing at each level as part of the Health curriculum and within other curriculum areas</p>	<ul style="list-style-type: none"> Wellbeing activities trialled and used in classes Biblical examples well resourced to link curriculum, wellbeing and our Special character. Staff develop these in conjunction with external support 	<ul style="list-style-type: none"> Emotional resilience resources being used in classes. Trial underway to see how devotions can be integrated with wellbeing within Year 1-6 Year 9-10 Health programme has had a focus on identity based on wellbeing work during term 1 Templates using a similar framework to NZ histories used for staff training e.g. understand, know and do At Year 2, devotions with activities with a key focus on stress management and self discipline and motivation has been tried completed Middle School health curriculum outline continues to be reviewed as used. (Outline exists for all Middle School Year levels) Head of Primary observed devotions in each classroom to explore the range of approaches currently used for discussion in term 4 Middle School students have continues to have well-being content as part of their Physical Education and Health programme Continued work as above. Focus on ensuring that a range of different appropriate approaches are used. Follow up discussions re observations in Term 3 occurred to provide guidance to staff 	Senior Leadership Team
<p>Goal 3 (Visible Wellbeing) Develop with our school community a Health Curriculum Statement. Use this to support our understanding of the Sexuality and Relationships Curriculum Guidelines and health curriculum including their links to wellbeing in our Christian school context.</p>	<ul style="list-style-type: none"> Community Consultation (including parents, Board and Trustees and Emmanuel Proprietors trust) Health Curriculum statement developed and approved by BOT and EPT Involvement in SI Christian Schools group looking at developing consultation processes and understanding amongst Christian Schools 	<ul style="list-style-type: none"> Initial cross school meeting of SI Christian Schools planned for Week 2 of Term 2. Focus on the community consultation process. First meeting across SI Christian Schools occurred late in Term 2 to develop a shared consultation tool to be able to use later in 2022. Alistair / Tom and Andy van Ameyde will attend NZACS Symposium 'Christian Schools, Complex issues & Special Character (18 August A COL wide tool survey tool is nearly developed ready for use to survey community early in term 4 Discussion occurred at the combined BOT / Proprietors forum to look at development of school policy documents related to sexuality education. NZACS symposium occurred providing some helpful information with regards to legal framework, and cultural implications of sexuality education Ongoing work has occurred with some draft policy documents being considered by BOT and Proprietors for further consultation. 	Senior Leadership Team

Kiwisport Statement 2022

Kiwisport is a government funding initiative to support students participation in sport. In 2022 the school received Kiwisport funding of \$4280 (excluding GST).

The funding was spend on balls and other equipment to support volleyball, soccer, netball, basketball, dodgeball, athletics (hurdles) and tennis. This also included sport safety equipment (Mouthguards etc)

The number of students who participated in organised sport was 250.

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

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • appoints a member to be the EEO officer – this is the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<i>-Applications all considered by multiple people (appointments panel for the position) as part of shortlisting and interviewing process to ensure appointments are based on the skill set required for the role.</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>While we have not advertised positions specifically with a focus on Māori a willingness and commitment to grow in the understanding of Te Reo Māori and tikānga as this aids students and staff within the school is a part of any interview.</i>
How have you enhanced the abilities of individual employees?	<i>Staff are involved in deliberate professional development associated with their role.</i>

How are you recognising the employment requirements of women?	<i>We have numbers of staff who work part time to fit around their desire to be able to care for and support their children. This include high levels of flexibility to be at events related to their children where ever possible (attending school trips, camps etc)</i>
How are you recognising the employment requirements of persons with disabilities?	<i>As required processed are put in place to meet needs. Currently limited need, however, mask requirements for example needed to be modified to support a teacher with hearing loss to enable them to communicate freely.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Annual	
Does your EEO programme/policy set priorities and objectives?		No

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EMMANUEL CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Emmanuel Christian School (the School). The Auditor-General has appointed me, Warren Johnstone, 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 17, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 17th May 2023. 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.

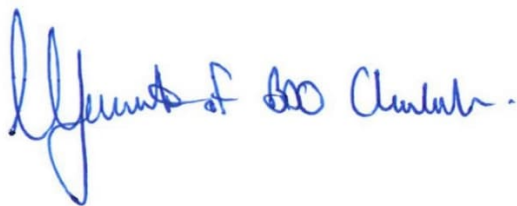
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

As well as the audit of Emmanuel Christian School we are responsible for the audit of the special purpose statement of attendance dues for the associated entity, Emmanuel Proprietor Trust, the proprietor, Emmanuel Christian School. This audit is compatible with independence requirements. Other than the audit of special purpose statement of attendance dues of Emmanuel Proprietor Trust we have no relationship with or interests in the School.



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand