

ASHBURTON CHRISTIAN SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	608
Principal:	Tim Kuipers
School Address:	119 Albert Street, Elgin, Ashburton
School Postal Address:	PO Box 632, Ashburton, 7740
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ASHBURTON CHRISTIAN SCHOOL

Annual Financial Statements- For the year ended 31 December 2023

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Ashburton Christian School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Joyce Anne Stowell
Full Name of Presiding Member

Jastowell
Signature of Presiding Member

30th May 2024
Date:

Margaret Jill Butler
Full Name of Principal Acting Principal

MButler
Signature of Principal

30th May 2024
Date:

Ashburton Christian School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Joyce Stowell	Presiding Member	Elected	May 2025
Tim Kuipers	Principal	ex Officio	
Keith Spragg	Proprietors Representative	Appointed	Jun 2023
Harry Stanway	Parent Representative	Elected	May 2025
Brad Raukawa	Parent Representative	Elected	Feb 2023
David Bayne	Proprietors Representative	Appointed	
Julie Wightman	Parent Representative	Elected	May 2025
Ryan Nelson	Staff Representative	Elected	May 2025
Angus Tsui	Student Representative	Elected	Sep 2023
Sarah Pickard	Proprietors Representative	Appointed	Feb 2023
Jan Steenkamp	Student Representative	Elected	Sep 2024
Narieta Tabuadigitaki	Parent Representative	Elected	May 2025
Chris Hannen	Proprietors Representative	Appointed	
In Attendance: Linda Holland	Board Secretary		

Ashburton Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,804,183	2,419,830	2,367,559
Locally Raised Funds	3	131,487	51,500	46,247
Use of Proprietor's Land and Buildings		121,000	151,800	121,000
Interest		6,290	1,000	1,209
Total Revenue		3,062,960	2,624,130	2,536,015
Expenses				
Locally Raised Funds	3	84,309	57,500	86,717
Learning Resources	4	2,454,558	2,082,220	2,112,579
Administration	5	213,998	240,947	221,264
Interest		2,810	3,700	3,705
Property	6	251,519	277,275	292,101
Loss on Disposal of Property, Plant and Equipment		5,359	-	2,751
Total Expense		3,012,553	2,661,642	2,719,117
Net Surplus/(Deficit) for the year		50,407	(37,512)	(183,102)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		50,407	(37,512)	(183,102)

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



Ashburton Christian School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		212,560	212,560	343,688
Total comprehensive revenue and expense for the year		50,407	(37,512)	(183,102)
Contribution - Furniture and Equipment Grant		193,949	5,000	51,974
Equity at 31 December		456,916	180,048	212,560
Accumulated comprehensive revenue and expense		456,916	180,048	212,560
Equity at 31 December		456,916	180,048	212,560

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.



Ashburton Christian School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	222,793	106,878	74,415
Accounts Receivable	8	167,721	150,131	150,131
GST Receivable		20,605	17,837	17,837
Prepayments		23,385	12,840	12,840
		<u>434,504</u>	<u>287,686</u>	<u>255,223</u>
Current Liabilities				
Accounts Payable	10	202,228	210,230	210,230
Revenue Received in Advance	11	3,965	7,107	7,107
Provision for Cyclical Maintenance	12	-	3,402	3,402
Finance Lease Liability	13	34,229	42,292	42,292
Funds held in Trust	14	90	-	-
		<u>240,512</u>	<u>263,031</u>	<u>263,031</u>
Working Capital Surplus/(Deficit)		193,992	24,655	(7,808)
Non-current Assets				
Property, Plant and Equipment	9	313,870	235,936	289,936
		<u>313,870</u>	<u>235,936</u>	<u>289,936</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	37,098	34,935	23,960
Finance Lease Liability	13	13,848	45,608	45,608
		<u>50,946</u>	<u>80,543</u>	<u>69,568</u>
Net Assets		<u>456,916</u>	<u>180,048</u>	<u>212,560</u>
Equity		<u>456,916</u>	<u>180,048</u>	<u>212,560</u>

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



Ashburton Christian School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		758,157	689,336	715,537
Locally Raised Funds		138,258	51,500	58,394
Goods and Services Tax (net)		(2,768)	-	(10,156)
Payments to Employees		(302,449)	(236,626)	(302,317)
Payments to Suppliers		(475,547)	(444,047)	(479,902)
Interest Paid		(2,810)	(3,700)	-
Interest Received		6,290	1,000	1,209
Net cash from/(to) Operating Activities		119,131	57,463	(17,235)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(126,304)	(30,000)	(109,733)
Net cash (to) Investing Activities		(126,304)	(30,000)	(109,733)
Cash flows from Financing Activities				
Furniture and Equipment Grant		193,949	5,000	51,974
Finance Lease Payments		(38,488)	-	(1,784)
Funds Administered on Behalf of Other Parties		90	-	300
Net cash from Financing Activities		155,551	5,000	50,490
Net increase/(decrease) in cash and cash equivalents		148,378	32,463	(76,478)
Cash and cash equivalents at the beginning of the year	7	74,415	74,415	150,893
Cash and cash equivalents at the end of the year	7	222,793	106,878	74,415

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items 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.



Ashburton Christian School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Ashburton 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not 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 Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

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.

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

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 released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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



1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 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. 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	20 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years

1.9. 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 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.

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



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

1.10. 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.

1.11. 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, to but not yet taken at balance date.

Long-term employee entitlements

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

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

1.12. 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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.

1.13. 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.

1.14. Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. 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 school carries out painting maintenance of the whole school over a 7 to 15 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.

1.15. 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.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.



1.16. 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.

1.17. Budget Figures

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

1.18. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	799,719	724,310	704,920
Teachers' Salaries Grants	2,004,464	1,695,520	1,660,546
Other Government Grants	-	-	2,093
	<u>2,804,183</u>	<u>2,419,830</u>	<u>2,367,559</u>

The School has opted in to the donations scheme for this year. Total amount received was \$32,293 (2022: \$27,450).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	59,709	36,000	14,316
Trading	4,608	5,000	4,910
Fundraising & Community Grants	4,112	6,500	3,090
Other Revenue	63,058	4,000	23,931
	<u>131,487</u>	<u>51,500</u>	<u>46,247</u>
Expenses			
Extra Curricular Activities Costs	80,481	49,500	79,491
Trading	3,828	5,000	5,514
Fundraising & Community Grant Costs	-	3,000	1,712
	<u>84,309</u>	<u>57,500</u>	<u>86,717</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>47,178</u>	<u>(6,000)</u>	<u>(40,470)</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	128,502	132,000	121,581
Equipment Repairs	-	1,200	-
Information and Communication Technology	15,002	17,000	26,231
Employee Benefits - Salaries	2,179,000	1,831,020	1,858,169
Staff Development	32,140	17,000	22,934
Depreciation	99,914	84,000	83,664
	<u>2,454,558</u>	<u>2,082,220</u>	<u>2,112,579</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,772	5,772	5,603
Board Fees	2,400	6,000	3,750
Board Expenses	3,221	6,500	3,350
Communication	3,155	5,000	4,577
Consumables	14,267	8,000	17,752
Operating Lease	13,121	55,900	10,944
Other	37,631	18,800	29,888
Employee Benefits - Salaries	124,567	128,100	139,509
Insurance	3,260	1,500	1,481
Service Providers, Contractors and Consultancy	6,604	5,375	4,410
	<u>213,998</u>	<u>240,947</u>	<u>221,264</u>



6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	3,078	2,000	2,215
Consultancy and Contract Services	62,144	60,000	66,409
Cyclical Maintenance	13,861	10,975	10,081
Adjustment to the Provision	(125)	-	-
Grounds	3,758	2,000	852
Heat, Light and Water	16,411	16,000	14,717
Repairs and Maintenance	25,468	26,500	68,444
Use of Land and Buildings	121,000	151,800	121,000
Employee Benefits - Salaries	5,924	8,000	8,383
	<u>251,519</u>	<u>277,275</u>	<u>292,101</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	222,793	106,878	74,415
Cash and Cash Equivalents for Statement of Cash Flows	<u>222,793</u>	<u>106,878</u>	<u>74,415</u>

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

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	375	14,253	14,253
Receivables from the Ministry of Education	4,421	-	-
Teacher Salaries Grant Receivable	162,925	135,878	135,878
	<u>167,721</u>	<u>150,131</u>	<u>150,131</u>
Receivables from Exchange Transactions	375	14,253	14,253
Receivables from Non-Exchange Transactions	167,346	135,878	135,878
	<u>167,721</u>	<u>150,131</u>	<u>150,131</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023	\$	\$	\$	\$	\$	\$
Building Improvements	7,267	-	-	-	(630)	6,637
Furniture and Equipment	172,294	111,048	-	-	(43,061)	240,281
Information and Communication Technology	30,986	15,256	(5,359)	-	(13,164)	27,719
Leased Assets	79,389	2,903	-	-	(43,059)	39,233
Balance at 31 December 2023	<u>289,936</u>	<u>129,207</u>	<u>(5,359)</u>	<u>-</u>	<u>(99,914)</u>	<u>313,870</u>

The net carrying value of equipment held under a finance lease is \$39,233 (2022: \$79,389)

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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	12,582	(5,945)	6,637	12,583	(5,316)	7,267
Furniture and Equipment	431,488	(191,207)	240,281	320,441	(148,147)	172,294
Information and Communication Technology	80,374	(52,655)	27,719	80,694	(49,708)	30,986
Leased Assets	135,256	(96,023)	39,233	138,414	(59,025)	79,389
Balance at 31 December	<u>659,700</u>	<u>(345,830)</u>	<u>313,870</u>	<u>552,132</u>	<u>(262,196)</u>	<u>289,936</u>

10. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	19,174	23,016	23,016
Accruals	5,772	2,802	2,802
Banking Staffing Overuse	-	34,974	34,974
Employee Entitlements - Salaries	175,621	146,568	146,568
Employee Entitlements - Leave Accrual	1,661	2,870	2,870
	<u>202,228</u>	<u>210,230</u>	<u>210,230</u>
Payables for Exchange Transactions	<u>202,228</u>	<u>210,230</u>	<u>210,230</u>
	<u>202,228</u>	<u>210,230</u>	<u>210,230</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	3,965	-	-
Other Revenue in Advance	-	7,107	7,107
	<u>3,965</u>	<u>7,107</u>	<u>7,107</u>

12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	27,362	27,362	17,281
Increase to the Provision During the Year	13,861	10,975	8,014
Use of the Provision During the Year	(4,000)	-	-
Other Adjustments	(125)	-	2,067
Provision at the End of the Year	<u>37,098</u>	<u>38,337</u>	<u>27,362</u>
Cyclical Maintenance - Current	-	3,402	3,402
Cyclical Maintenance - Non current	<u>37,098</u>	<u>34,935</u>	<u>23,960</u>
	<u>37,098</u>	<u>38,337</u>	<u>27,362</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.

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	35,859	44,983	44,983
Later than One Year and no Later than Five Years	14,664	47,756	47,756
Future Finance Charges	(2,446)	(4,839)	(4,839)
	<u>48,077</u>	<u>87,900</u>	<u>87,900</u>
Represented by:			
Finance lease liability - Current	34,229	42,292	42,292
Finance lease liability - Non current	13,848	45,608	45,608
	<u>48,077</u>	<u>87,900</u>	<u>87,900</u>



14. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	90	-	-
	90	-	-

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

15. 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 (Christan Schools Trust) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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".

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Heads of Junior and Senior School.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,400	3,750
<i>Leadership Team</i>		
Remuneration	425,112	402,831
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	427,512	406,581

There are eight members of the Board excluding the Principal. The Board held seven full meetings of the Board in the year. The Board also has Finance members and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	5.00	1.00
110 - 120	-	1.00
120 - 130	3.00	1.00
	8.00	3.00

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



17. Compensation and Other Benefits Upon Leaving

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

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

18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022:\$nil).

(b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts.

(a) operating lease of a photocopier;

	2023 Actual	2022 Actual
No later than One Year	\$ 5,076	\$ 5,076
Later than One Year and No Later than Five Years	8,460	13,536
	<u>13,536</u>	<u>18,612</u>

The total lease payments incurred during the period were \$5,076 (2022: \$5,076).

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Cash and Cash Equivalents	\$ 222,793	\$ 106,878	\$ 74,415
Receivables	167,721	150,131	150,131
Total Financial assets measured at amortised cost	<u>390,514</u>	<u>257,009</u>	<u>224,546</u>

Financial liabilities measured at amortised cost

Payables	202,228	210,230	210,230
Finance Leases	48,077	87,900	87,900
Total Financial liabilities measured at amortised Cost	<u>250,305</u>	<u>298,130</u>	<u>298,130</u>

21. Events After Balance Date

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



22. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ASHBURTON CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement, Kiwisport Statement and Te Tiriti o Waitangi Statement, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Sam Naylor

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

2023 Analysis of Variance

Tim Kuipers, produced 2023

STRATEGIC AIM 1: GOD HONOURING SCHOOL CULTURE

INITIATIVE 1: BUILDING TRADITIONS AND STANDARDS FAITHFUL TO OUR VISION

Element	Explanation
Importance to vision	Traditions and Standards embody the vision of the school and so strengthen its commitment to that vision. In the early development of the High School this is particularly important. This initiative includes the review and improvement of existing Service and Leadership programmes. This will also have the effect of promoting healthy student to student relationships.
Leader and support needed	Senior Leadership Team and Fiona Ward who heads up the student council.
Intended Outcomes/Indicators of success	<p>Begin a student council. Fiona to lead council with support of SLT. Along with students, ideas are generated and shared with SLT and, where approved, given the support required.</p> <p>A school song, special events, a uniform standard that honours the vision, Service and Leadership opportunities for students across the school. Some of these will become annual events.</p>
Support	All staff. Tim Kuipers will evaluate ideas against special character.
Monitoring & Evaluation	SLT to meet twice termly with student council leaders.
Analysis of Variance	<p>Good progress – on track.</p> <p>Mid-Winter event held. Uniform standards improved. Songs chosen (by staff leaders rather than student council). Some service activities implemented but more needed to build back to the level we desire to see.</p> <p>Recommend we carry the initiative over to 2023.</p>

INITIATIVE 2: COMMUNITY ENGAGEMENT

Element	Explanation
Importance to vision	<p>It is central to Christian belief that parents have the responsibility for raising children, within the support of the wider community. Where there is delegation to such as a school, the school needs to ensure, as far as practical, that parents be informed of and engaged with the learning. Yes, children gain independence from parents as they mature, but the school should not hinder that natural progression.</p> <p>The most recent community survey showed that parents are not aware of what is being taught in several the subject areas. On reflection, the leadership realise that there has not always been sufficient communication of or engagement with what is being learnt in these spaces.</p>
Leader	Tim Kuipers and Senior Leadership Team
Intended Outcomes/Indicators of success	<p>The SLT will investigate ways to a) involve parents in the learning and b) inform parents of the learning.</p> <p>Communication systems are improved to ensure parents are informed of learning in each curriculum area.</p>
Support	Time and a commitment of budget to make use of tools that will gather and share learning and subject content with parents.
Monitoring & Evaluation	The SLT will have this initiative as a rolling agenda item. The next community survey will help evaluate the effectiveness of the changes.
Analysis of Variance	<p>Some progress – needs extra work</p> <p>We have produced our first ACS News. However, we had to cancel certain events due to covid restrictions or flow-on time constraints.</p> <p>Recommend carry the initiative over to 2023</p>

STRATEGIC AIM 2: EFFECTIVE BIBLICAL PEDAGOGY

INITIATIVE 3: LOCAL CURRICULUM DEVELOPMENT

Element	Explanation
Importance to vision	<p>With the increase in student and teacher numbers, and the addition of secondary, it has become essential to strengthen the vertical alignment and horizontal integration of the learning experience.</p> <p>Vertical alignment refers to the coverage of content and skills and how these progress from years 1 to 13 in each of the learning areas.</p> <p>Horizontal integration refers to the important principle of integrating learning across each age group.</p> <p>Along with this there is a need to ensure we do not lose sight of our focus on personalised learning.</p>
Leader	SLT
Intended Outcomes/Indicators of success	We plan to complete at least four curriculum areas in 2022, beginning with Mathematics. All the while the personalised learning practices will be integrated. We will also be exploring the place of Te Au and Mātauranga Maori.
Support	We have applied for 120 hours additional PLD support. We have budgeted to fund some of these hours should the application be unsuccessful.
Monitoring & Evaluation	The SLT will have this as a rolling agenda item for 2022.
Analysis of Variance	<p>Strong Progress – on track.</p> <p>We have drafts of most curriculum areas and a Curriculum Design Team focused on special character who have developed resources to role out for 2023</p> <p>The initiative was intended to be two years and is well on track.</p> <p>Recommend we the initiative over to 2023.</p>

INITIATIVE 4: LEARNING SUPPORT EVALUATION AND REVIEW

Element	Explanation
Importance to vision	The care of pupils and meeting their individual needs is very much about loving our students. We have a high percentage of children with special needs, and this has increased significantly over the last year. We have never had a full review of the Special Needs programme.
Leader	Sheree Tait: Learning Support Coordinator (funded through Kahui Ako).
Intended Outcomes/Indicators of success	The evaluation and review will track all our processes throughout the year. The goal is to ensure we are following best practice and that our systems are thorough. We will identify strengths to retain and areas to improve.
Support	Kahui Ako funding of Sheree's hours is in place.
Monitoring & Evaluation	Sheree and the SLT will meet each term to discuss and plan the progress and next steps. A final report will be submitted to the board.
Analysis of Variance	Good progress. We have reviewed systems of responsibility, improved support to teachers for SLD, Recommend we carry the initiative over to 2023.

INITIATIVE 5: IMPROVING STUDENT OUTCOMES FOCUSING ON NEEDS, GIFTS AND TALENTS

Element	Explanation
Importance to vision	Improving student outcomes is core business for schools.
Leader	SLT
Intended Outcomes/Indicators of success	<p>Student attainment and the progress over a year is measured in March each year. From this data, targeted groups will be formed, and programmes put in place to improve outcomes.</p> <p>An improved register of gifts and talents, as we have for needs, will be established, with actions to support and develop those gifts identified and monitored</p>
Support	<p>Budgets have been set to support the purchase of standardised tests, release to test students, and tools to evaluate data.</p> <p>Other subject areas may also be used to support needs, gifts and talents.</p>
Monitoring & Evaluation	<p>SLT have a detailed assessment calendar with standardised tools.</p> <p>They will include dates and targets for the gifts and talents register.</p> <p>Results and new targets will be reported twice a year to the board, in term 1 and term 3, as per the approved formats.</p>
Analysis of Variance	<p>Partly Achieved.</p> <p>There was a delay in testing and a delay in gathering the data for the Term 3 report. Target group analysis has been delayed as well.</p> <p>This is a rolling initiative each year.</p>

Ashburton Christian School

TREATY OF WAITANGI GOALS & OBJECTIVES PROCEDURE

Rationale: Ashburton Christian School acknowledges and gives effect to the principles of Te Tiriti o Waitangi. This will be by strategizing and fostering genuine relationships through partnering with mana whenua and Māori whanau.

Ashburton Christian School acknowledges the Biblical injunction that we are all equal in Christ (Galatians 3:28) and therefore the Board wishes to foster a climate in which all people are respected

1. The teaching of the curriculum shall include Maori perspectives where appropriate and where not in conflict with the school's Special Character.
2. The Maori language (te reo) and culture (tikanga) will be part of curriculum at ACS. Where needed, local Maori language expertise shall be hired, within the limits of the budget.
3. The Principal and staff shall develop equitable provisions for the needs of Maori children. The Board shall make financial and staffing provisions to meet the requirements.
4. The Board shall provide opportunities for all staff to attend courses and workshops on Treaty goals and issues as part of staff development
5. Principal and staff shall work with groups within the community who are able to provide assistance in meeting Treaty of Waitangi goals and objectives, especially the local iwi.

Approved: Board of Trustees Meeting: _____

Chairman: _____ *Principal:* _____



Ashburton Christian School – *'To God Alone the Glory'*

PO Box 632, Ashburton 7700. Phone (03) 3076340. principal@acs.school.nz

31 March 2024

Kiwi Sport Funding

For the year of 2023 Ashburton Christian School Kiwi Sport funding was used for transport costs for students to various off site sporting events such as skiing, swimming, and tennis.

Heather Salton

Bursar



Ashburton Christian School

PO BOX 632 Ashburton 7700, 03 3076340, office@acs.school.nz

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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?	Following policy and procedures
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We don't have one written
How do you practise impartial selection of suitably qualified persons for appointment?	In reality, we get so few applicants that it's a moot point. But our approach is to look at the qualifications first and foremost. If they are equal, we look then look to the demographics of the existing staff to ensure we redress imbalance in age, sex, and culture. We rarely have this privilege.
How are you recognising, <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? 	We have advertised for people who have strengths in cultural connection in the past. No one has applied.
How have you enhanced the abilities of individual employees?	A very generous PD budget that covers both school-wide and personal PD.
How are you recognising the employment requirements of women?	We have women/mothers requesting a day off a week to support their families. We accommodate this wherever we can (for men too – but they don't tend to ask). We also allow parents leave with pay to attend their students sports days, camps or other such events. Women are included in leadership development opportunities and roles, as evidenced by PD and positions held.
How are you recognising the employment requirements of persons with disabilities?	We have none at present.

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?	policy	
Has this policy or programme been made available to staff?	policy	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		N
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		N
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	In the regular review cycle	
Does your EEO programme/policy set priorities and objectives?		N



Tim Kuipers

19 FEB 2024