

TIMARU CHRISTIAN SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1611

Principal: Bethany Rentoul

School Address: 10 Quarry Road, Timaru 7910

School Postal Address: 10 Quarry Road, Timaru 7910

School Phone: 03 688 1422

School Email: office@timaruchristian.school.nz

Accountant / Service Provider: Silversaxon Limited t/a iFigure Mid & South Canterbury

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
John Davey	Presiding Member		Indefinite
Bethany Rentoul	Principal ex Officio		
Codie Dahiya	Parent Representative	Parent Elected	Nov-26
Angeline Loh	Parent Representative	Parent Elected	Sept-25
John Bennison	Parent Representative	Parent Elected	Sept-25
Lucy Flatt	Parent Representative	Parent Elected	Nov-26
Willem Pretorius	Staff Representative	Staff Elected	Sept-25
Bryan Rapsey	Proprietor		Indefinite
Sharon Rapsey	Proprietor		Indefinite
Tony Bunting	Proprietor's Representative		Aug-24
Limin Lim	Parent Representative	Parent Elected	Sept-25
Isabella Morris	Student Representative	Student Elected	Sept-24

TIMARU CHRISTIAN SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Timaru Christian School

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

John Davey
Full Name of Presiding Member

Bethany Rentoul
Full Name of Principal

B Davey
Signature of Presiding Member

Bethany Rentoul
Signature of Principal

29/5/25
Date:

29/5/25
Date:

Timaru Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	1,702,862	1,330,395	1,570,948
Locally Raised Funds	3	14,645	4,100	18,116
Use of Proprietor's Land and Buildings		106,700	72,000	80,600
Interest		22,993	10,000	18,420
Total Revenue		1,847,200	1,416,495	1,688,084
Expense				
Locally Raised Funds	3	36,916	29,000	33,478
Learning Resources	4	1,389,159	1,124,005	1,261,732
Administration	5	109,604	108,621	90,519
Interest		804	-	638
Property	6	256,837	232,640	200,438
Total Expense		1,793,320	1,494,266	1,586,805
Net Surplus / (Deficit) for the year		53,880	(77,771)	101,279
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		53,880	(77,771)	101,279

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



Timaru Christian School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		554,182	631,953	425,332
Total comprehensive revenue and expense for the year		53,880	(77,771)	101,279
Contribution - Furniture and Equipment Grant		22,775	-	27,571
Equity at 31 December		630,837	554,182	554,182
Accumulated comprehensive revenue and expense		630,837	554,182	554,182
Equity at 31 December		630,837	554,182	554,182

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.

Timaru Christian School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	322,227	262,259	262,259
Accounts Receivable	8	128,921	95,732	95,732
GST Receivable		7,938	13,621	13,621
Prepayments		1,921	1,791	1,791
Inventories	9	890	1,920	1,920
Investments	10	223,436	213,461	213,461
		685,333	588,784	588,784
Current Liabilities				
Accounts Payable	12	151,790	105,315	105,315
Provision for Cyclical Maintenance	13	5,103	9,625	9,625
Finance Lease Liability	14	4,456	3,718	3,718
		161,349	118,658	118,658
Working Capital Surplus/(Deficit)		523,984	470,126	470,126
Non-current Assets				
Property, Plant and Equipment	11	149,209	121,277	121,277
		149,209	121,277	121,277
Non-current Liabilities				
Provision for Cyclical Maintenance	13	39,229	32,739	32,739
Finance Lease Liability	14	3,127	4,482	4,482
		42,356	37,221	37,221
Net Assets		630,837	554,182	554,182
Equity		630,837	554,182	554,182

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



Timaru Christian School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		500,265	535,737	466,406
Locally Raised Funds		14,497	4,100	17,829
Goods and Services Tax (net)		5,683	-	(13,044)
Payments to Employees		(235,122)	(257,380)	(167,417)
Payments to Suppliers		(205,299)	(244,886)	(179,941)
Interest Paid		(804)	-	(638)
Interest Received		22,193	10,000	16,242
Net cash from/(to) Operating Activities		101,413	47,571	139,437
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,617)	(20,000)	(74,712)
Purchase of Investments		(9,975)	-	(6,581)
Net cash from/(to) Investing Activities		(59,592)	(20,000)	(81,293)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,775	(27,571)	27,571
Finance Lease Payments		(4,628)	-	(4,679)
Net cash from/(to) Financing Activities		18,147	(27,571)	22,892
Net increase/(decrease) in cash and cash equivalents		59,968	-	81,036
Cash and cash equivalents at the beginning of the year	7	262,259	262,259	181,223
Cash and cash equivalents at the end of the year	7	322,227	262,259	262,259

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.



Timaru Christian School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Timaru 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.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The 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 11.



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 19.

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.

c) 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 programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Ptoprietor. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the value of 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.

d) 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.

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and are 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.

i) 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 material.

j) 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:

Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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.

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 valuation is based on comparison to recent market transaction.

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 surplus or deficit.

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



l) 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.

m) 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 and 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 surplus or deficit in the period in which they arise.

n) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, 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.

o) 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 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.

p) 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.

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

q) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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

Government Grants - Ministry of Education
Teachers' Salaries Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
500,265	430,395	466,406
1,202,597	900,000	1,104,542
1,702,862	1,330,395	1,570,948

3. Locally Raised Funds

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

Revenue

Fees for Extra Curricular Activities
Fundraising and Community Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
13,009	-	11,520
1,636	4,100	6,596
14,645	4,100	18,116

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
36,081	27,000	29,279
-	-	751
835	2,000	3,448
36,916	29,000	33,478

Surplus/ (Deficit) for the year Locally Raised Funds

(22,271)	(24,900)	(15,362)
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4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Depreciation

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
25,308	44,606	20,964
1,545	1,000	668
1,327,091	1,043,399	1,208,490
9,519	15,000	17,355
25,696	20,000	14,255
1,389,159	1,124,005	1,261,732

5. Administration

Audit Fees
Board Fees and Expenses
Operating Leases
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
10,137	8,000	6,980
12,069	10,480	9,783
5,496	-	5,496
34,724	46,800	25,727
38,443	33,541	31,770
5,064	6,000	5,568
3,671	3,800	5,195
109,604	108,621	90,519



6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cyclical Maintenance	6,905	16,000	8,020
Heat, Light and Water	14,422	15,000	13,772
Rates	3,038	5,000	4,811
Repairs and Maintenance	23,988	29,000	16,651
Use of Land and Buildings	106,700	72,000	80,600
Employee Benefits - Salaries	79,803	80,440	66,562
Other Property Expenses	21,981	15,200	10,022
	<u>256,837</u>	<u>232,640</u>	<u>200,438</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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	322,227	262,259	262,259
Cash and cash equivalents for Statement of Cash Flows	<u>322,227</u>	<u>262,259</u>	<u>262,259</u>

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	2,679	2,531	2,531
Interest Receivable	4,659	3,859	3,859
Teacher Salaries Grant Receivable	121,583	89,342	89,342
	<u>128,921</u>	<u>95,732</u>	<u>95,732</u>
Receivables from Exchange Transactions	7,338	6,390	6,390
Receivables from Non-Exchange Transactions	121,583	89,342	89,342
	<u>128,921</u>	<u>95,732</u>	<u>95,732</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
School Uniforms	890	1,920	1,920
	<u>890</u>	<u>1,920</u>	<u>1,920</u>



10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	223,436	213,461	213,461
Total Investments	223,436	213,461	213,461

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	102,737	41,030			(17,082)	126,685
Information and Communication Technology	11,415	8,586			(4,379)	15,622
Textbooks	-				-	-
Leased Assets	7,125	4,011			(4,235)	6,901
	121,277	53,627	-	-	(25,696)	149,208

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	230,985	(104,299)	126,686	192,983	(90,246)	102,737
Information and Communication Technology	61,957	(46,335)	15,622	57,271	(45,856)	11,415
Motor Vehicles	23,477	(23,477)	-	23,477	(23,477)	-
Textbooks	-	-	-	3,752	(3,752)	-
Leased Assets	35,476	(28,575)	6,901	31,465	(24,340)	7,125
	351,895	(202,686)	149,209	308,948	(187,671)	121,277

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	12,579	2,000	2,000
Accruals	12,023	15,986	15,986
Employee Entitlements - Salaries	121,583	84,767	84,767
Employee Entitlements - Leave Accrual	5,605	2,562	2,562
	151,790	105,315	105,315
Payables for Exchange Transactions	151,790	105,315	105,315
	151,790	105,315	105,315

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	42,364	32,739	44,058
Increase to the Provision During the Year	6,905	16,000	8,020
Use of the Provision During the Year	(4,937)	(6,375)	(9,714)
Provision at the End of the Year	44,332	42,364	42,364
Cyclical Maintenance - Current	5,103	9,625	9,625
Cyclical Maintenance - Non current	39,229	32,739	32,739
	44,332	42,364	42,364

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	5,151	-	4,285
Later than One Year and no Later than Five Years	3,310	-	4,809
Future Finance Charges	(877)	-	(894)
	7,583	-	8,200
Represented by			
Finance lease liability - Current	4,456	3,718	3,718
Finance lease liability - Non current	3,127	4,482	4,482
	7,583	8,200	8,200

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 (North Haven Limited) 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(c). 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 Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	6,435	4,650
<i>Leadership Team</i>		
Remuneration	277,827	276,106
Full-time equivalent members	2	2
Total key management personnel remuneration	284,262	280,756

There are 11 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has 4 Finance committee members who meet prior to every Board Meeting. There are 3 Personnel Committee members who meet as required, 5 Disciplinary Committee members who meet as required and 4 Health and Safety Committee members along with 2 staff members who meet once per term.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100-110	4	2
110-120	1	2
	5.00	4.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0



18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$0 (2023:\$0)

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease of a Copier Machine;

No later than One Year
Later than One Year and No Later than Five Years

2024 Actual \$	2023 Actual \$
2,748	5,496
-	2,748
2,748	8,244

The total lease payments incurred during the period were \$5,496 (2023: \$5,496).



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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	322,227	262,259	262,259
Receivables	128,921	95,732	95,732
Investments - Term Deposits	223,436	213,461	213,461
Total financial assets measured at amortised cost	<u>674,584</u>	<u>571,452</u>	<u>571,452</u>

Financial liabilities measured at amortised cost

Payables	151,790	105,315	105,315
Finance Leases	7,583	8,200	8,200
Total financial liabilities measured at amortised cost	<u>159,373</u>	<u>113,515</u>	<u>113,515</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 TIMARU CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Timaru 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.

Qualified Opinion

We have audited the financial statements of the School on pages 2 to 16, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, except for the matter described in the Basis for our Qualified opinion section of our report, the financial statements of the School:

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

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

The basis for our qualified 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 Qualified opinion –provision for cyclical maintenance in the comparative year

Our audit opinion on the School's 31 December 2023 financial statements was qualified because the school did not provide sufficient appropriate evidence to support the Provision for cyclical maintenance. There were no other practical audit procedures we could perform to determine the reasonableness of the provision. As a result, we were unable to determine whether any adjustment to the provision was necessary. The audit opinion on the financial statements for the year ended 31 December 2023 was modified accordingly.

In the 31 December 2024 financial statements, the Board has appropriately recorded a provision for cyclical maintenance in accordance with PBE IPSAS 19: Provisions, contingent assets and contingent liabilities.

Our opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding comparative figures.

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 qualified opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

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

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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

**Sam Naylor**

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

Timaru Christian School Statement of Variance End 2024

(Updates for the second meeting of each term are in bold)



Strategic Aim: All teachers will have a clear understanding of the pedagogies of Relationship-based Learning and show evidence in their teaching practice; Titus 2:7-8

- All teachers will be able to identify and describe RBL pedagogies
- All teachers will take part in coaching and modify practice, based on observations
- The principles of RBL will be incorporated into our curriculum

Term One	Term Two	Term Three	Term Four
One of our teachers has been through the coaching process. Our Kura Collaborator is awaiting approval of his accreditation work. We hope for this to come through in the next couple of weeks so he can do coaching across the school.	Three teachers have been undertaking the coaching process with our Impact Coach. We have started incorporating RBL into our Curriculum Documentation (this began on Call-back day in the holidays). Our Impact Coach led training in RBL with the teachers on Teacher Only Day, starting the coding process with them.	We have struggled to get enough relievers this term to cover all release so RBL observations have not been regularly happening. This should resolve next term with our new appointments. I will be attending training on setting up a Guiding Coalition within our kura which will be responsible for ensuring we keep moving with RBL.	This term all the teachers will be observed and coached by our Impact Coach. We will be setting up a Guiding Coalition who, from next year, will oversee the RBL work, and teams will be using the RBL principles to reflect on their practice twice per term. Our Curriculum Statements now incorporate both RBL principles and Foundation Document references so teachers are reminded to incorporate both into their teaching and learning programmes.
Final Statement of Variance (end 2024)	<p>We continued to struggle in finding time to have all teachers observed and coached by our Impact Coach so we needed to find a more realistic model or way of doing things while still honouring the principles behind RBL. We have developed our Impact Coaching process to be more collaborative whereby the lesson is recorded on video and the teacher and coach view together. This is expected to promote positive discussion and clarity about what the coach is looking for in relation to RBL.</p> <p>The Guiding Coalition will be meeting every term to review attendance and achievement data. This will assist with ensuring we are meeting targets and can be more proactive in our approach to meeting the needs of at-risk learners.</p> <p>We have an additional teacher appointed to share the Kura Collaborator role in 2025, sharing the load and increasing our capabilities in this area.</p> <p>Our Guided Coaching process is now confirmed and documented with all teachers timetabled to take part in 2 sessions per term as part of their Team Meetings. The Teams will have a shared RBL focus for the term, based on their identified need.</p> <p>RBL is now evident in our planning documentation and new staff members will become familiar with it through the new processes mentioned above as we aim to embed and sustain the positive aspects of RBL at Timaru Christian School, with an aim of raising achievement levels of all students.</p>		

Strategic Aim: With a focus on Excellence, all members of the School Community will endeavour to HONOUR GOD IN ALL WE DO through word and action (High Expectations; Excellence); Colossians 3:23-24

- All Staff will work in a professional manner at all times
- All parents/ caregivers will work in a positive way with the School for the benefit of the learner
- Students will show increased effort towards their learning and interactions with others.
- **Curriculum Target Goal:** Year 5, 7,8 students will achieve at their expected levels in Writing (covers half of non-achieving Maori/Pasifika students too)
- **Curriculum Target Goal:** 80% of students will achieve at their expected level in Maths
- **Curriculum Target Goal:** 70% of students will attend school >90% of the school year.

Term One	Term Two	Term Three	Term Four
<p>We have had a very positive start of the year in terms of student effort and attitude. We have reviewed progress of learners to identify any that need extension or modified programmes for the remainder of the term.</p> <p>We are managing the 1 hour per curriculum subject requirement at this stage.</p> <p>As at the end of Week 7, 76% of students have attended >90% of the time. This is very positive.</p>	<p>We have noticed a significant increase in attendance since the start of this term with only a handful of students away on some days. This is very positive for our students.</p>	<p>Our mid-year data shows we are tracking well in Maths. In Writing, our Year 7 and 8 classes have shown good improvement; our Year 5s will have a bigger push over the second half of the year with all Year 4-10 students being currently assessed for 'hotspots' to uncover any gaps that need to be filled in their learning.</p> <p>After some challenging conversations and issues arising over the past couple of terms, it has been great to see parents working positively with the school in recent weeks to share their views in a respectful way.</p>	<p>Based on our revised assessment data, aligning with curriculum levels in the same way as other kura, we believe we are on track for achieving these targets. We will continue with targeted teaching based on testing.</p> <p>Testing is currently being carried out for the targets. This will be available towards the end of the year and reported to the Board at the start of next year.</p>
<p>Final Statement of Variance (end 2024)</p>	<p>During our ERO Review, it became apparent to us that we have been assessing our students differently to other local kura. This has been difficult to ascertain post-National Standards, and with reluctance of kura to share their achievement data with other school leaders. Fortunately relationships developed through our Kāhui Ako have opened doors to such conversations. We had set curriculum achievement expectations to a point that every Year 10 leaver was expected to leave TCS achieving at the end Level 5, and Year 8 leavers would leave at the end of Level 4. Our investigations found that other kura were assessing students at the end of Year 8 as being 'at' the expected level if they fell within Level 4. The curriculum level bar graph in the NZ Curriculum made discussions and conclusions significantly harder to negotiate because of the way it is drawn with fading lines and some curriculum levels allowed to carry over 3-4 Year levels. Much discussion and reflection ensued and we have changed from a 'colour-coded' achievement data collation to a Tiered level whereby we can show the Board and our Community our data based on our own expectations, and based on curriculum level expectations. For us, the important information is the individual-level data whereby we look at each student and consider if their progress is appropriate/expected based on their ability and circumstance. The Tiered</p>		

approach is being spread from planning, to assessment, to reporting to both the Board and School Community over the coming year. There will still be some challenges around it but we believe they can be resolved.

This year was one of our most challenging in terms of relationships between the school and parent community. The Board addressed all concerns raised using an updated concerns/complaints process which had been developed at the end of the prior year. This enabled us to stay focused on best practice. Going forward, as our school grows it will be important to ensure expectations of the school and parent community are made clear and enforced. This will be done through a collaborative planning process.

Our students' attitudes and focus on their work was largely positive, as a whole. There were some significant behavioural challenges in senior and junior primary classes. The school booked in for Collaborative and Proactive Solutions professional development with Dr Ross Greene, along with most other local teachers, organised by the RTLB for the start of 2025.

Curriculum Target Goal: *Year 5, 7,8 students will achieve at their expected levels in Writing (covers half of non-achieving Maori/Pasifika students too)*

Our Writing achievement shows that, at the end of 2024,

89% of Year 5 students achieved within their expected curriculum level in Writing (77% in 2023)

72% of Year 7 students achieved at their expected level in Writing (53% in 2023)

91% of Year 8 students achieved at their expected level in Writing (60% in 2023).

This shows significant improvement. We believe a middle/senior primary focus on each of the E-asttle indicators (as per the marking guide) ensured students knew what they were aiming for and teachers were able to zone in on one key feature at a time rather than covering a myriad of writing features at once. We will continue this in 2025.

Curriculum Target Goal: *80% of students will achieve at their expected level in Maths*

90% of students were achieving within their expected curriculum level in Maths at the end of 2024.

Curriculum Target Goal: *70% of students will attend school >90% of the school year.*

Our Everyday Matters Attendance report at the end of 2024 showed 76% of students were attending >90% of the school year (up from 65% in Term 4, 2023). This is a great result and we look forward to raising that number in 2025.

Strategic Aim: Teachers, parents and students will know what we are teaching and learning, how it related to Te Mātaiaho (Refreshed curriculum) and there will be clear links to our Christian Worldview; Colossians 3:2			
<ul style="list-style-type: none"> • <i>Students will know what they are working on and where to next</i> • <i>Parents will be able to confidently discuss what their child is learning, with the teacher and student</i> • <i>Teachers will have a good understanding of Te Mātaiaho, incorporating a Christian Worldview into the planning of the refreshed curriculum</i> 			
Term One	Term Two	Term Three	Term Four
<p>The reflective journal has been a great tool for promoting discussion about what students have been doing and learning, and for helping them to be focused on their goals.</p> <p>We will be taking part in further PD in Te Mātaiaho later in the year.</p>	<p>We have been working through developing our Maths and English Curriculum statements, incorporating our Foundation Document statements.</p>	<p>Online information zooms have been provided by the MOE to outline what the draft Literacy and Maths programmes will look like.</p> <p>We are currently working on how RBL and our Christian worldview would look in an effective Technology Programme. The Curriculum Review survey results will feed into this.</p>	<p>At the end of last term we did a check-in sheet to see if the students could tell us what they are learning/working on. We are giving the same sheet out in a couple of weeks to see if we have made progress in this.</p> <p>We will continue with our curriculum development on Teacher Only Day.</p>
Final Statement of Variance (end 2024)	<p>Introducing the Check-in sheets to determine what the students knew about their learning was a really effective way of ensuring we are sharing learning outcomes and enabling the students to verbalise what they have been doing and need to work on. We are going to continue utilising this tool every term as part of our regular review. Documentation has been amended to ensure it is very clear to teachers (particularly new staff) that the WALTs (We are Learning To/Learning Outcomes) and success criteria are a part of everyday teaching practice. This aligns with RBL work too.</p> <p>We have mixed success in enabling parents to be confident in their knowledge of what their child is learning. We need to continue to encourage conversation around this. The reflective journals were not effective in that many were not viewed at home, or returned to school each day.</p> <p>All of our Curriculum Statements have been updated to reflect RBL and our Foundation Document which is part of our Special Character documentation. Moving forward, we are redesigning our topic overview to reflect the phases of learning rather than the odd/even year programme we have been following.</p> <p>A group of Year 1-3 teachers undertook Structured Literacy training in the second half of the year, and another group of Year 3-8 teachers are enrolled for similar training at the start of 2025. We have been using PRIME and NUMICON for a number of years and, as they are selected as Structured Maths programmes by the Ministry of Education, we are confident in the use of those resources. We will be using the professional development opportunities to refine our practice and upskill teachers who are new to the school. We look forward to undertaking further training in the Refreshed Curriculum through our Kāhui Ako and Ministry of Education connections.</p>		

Principal Wellbeing Fund: The 2023 funding was deferred to 2024. The funds were used to pay for the Principal to undertake the Springboard Trust training in Strategic Planning. The school now has a 4 year plan resulting from that process. Remaining funds were used to attend the NZ Principals Conference in Christchurch, and a PGC meeting in Wellington.

The 2024 funding was deferred to 2025 and will be utilised at that time.

Kiwisport Funding: The school received \$2398 for 2024. We spent \$5724. The funds were used to enable students to take part in local and regional sporting events, and purchase sports equipment for the P.E./Sports programme.

Student Progress and Achievement:

In 2023 we compared how we were assessing students in relation to other schools. This had not been easily achieved post-national standards. We knew that the feedback from the local high schools, which our students transitioned into, was very positive. Students who have remained at TCS until the end of Year 10 have consistently reported back to us that they were covering the same course content in Year 11 that they had been already taught at our kura. Those students who did not have academic strengths reported feeling confident in moving forward due to the learning in the senior class. Our investigation confirmed, to us, that we had been assessing our students at a high standard.

We were then challenged by the desire to ensure we are assessing similarly to other kura while not wanting to lower our own standards or expectations. Ideally we would like 80% or more of students to achieve at their expected level (which is in line with the government's targets); this allows for students with learning, language or behavioural needs.

We modified our reporting system so students are now classified as achieving within Tier 0-4.

Tier 0 – Beyond / Above Curriculum Level

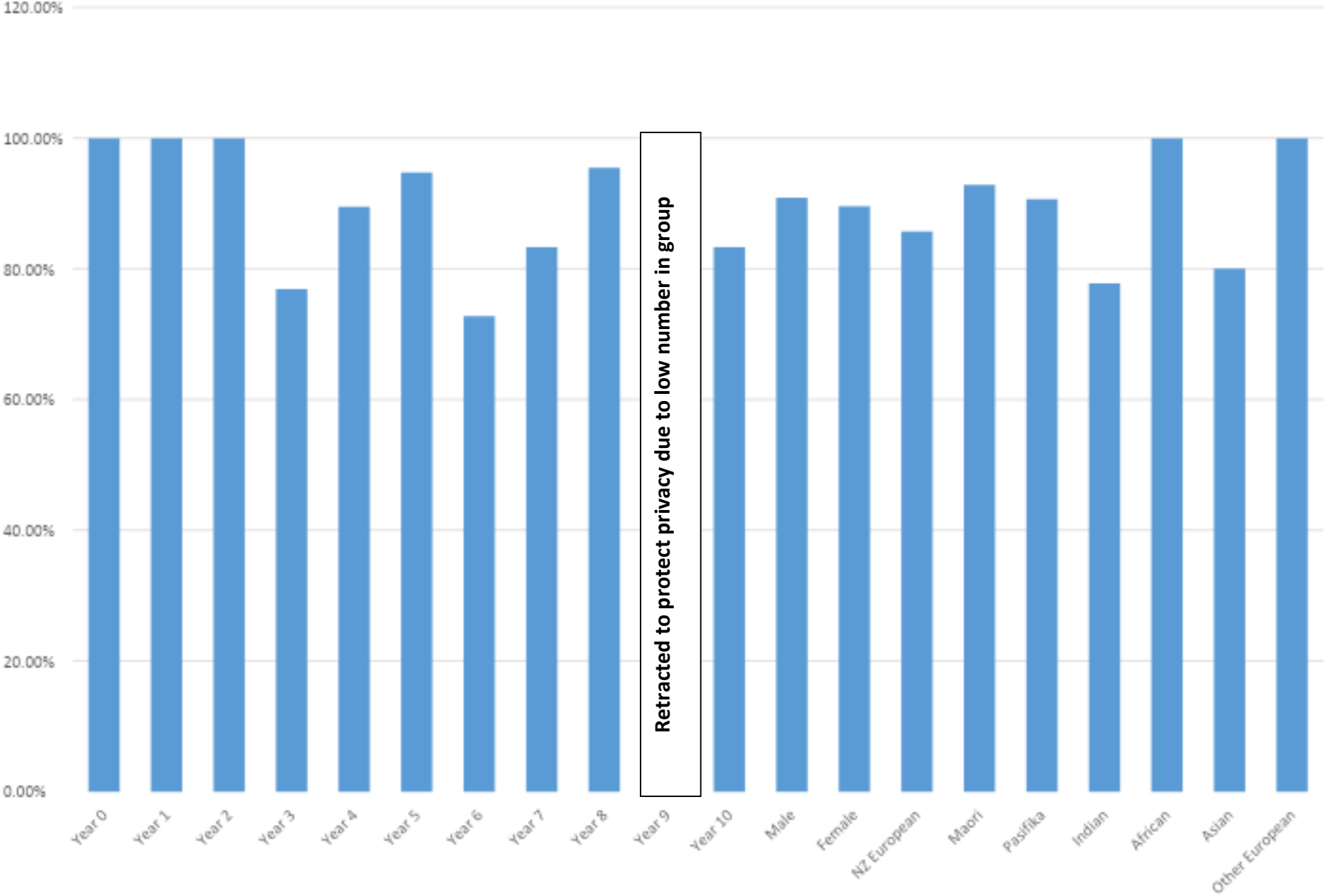
Tier 1 – Mid to End of Expected Curriculum Level

Tier 2 – Beginning of Expected Curriculum Level – lower end (in-class support)

Tier 3 – 6-18 months Below Expected Curriculum Level (IEP written by teacher)

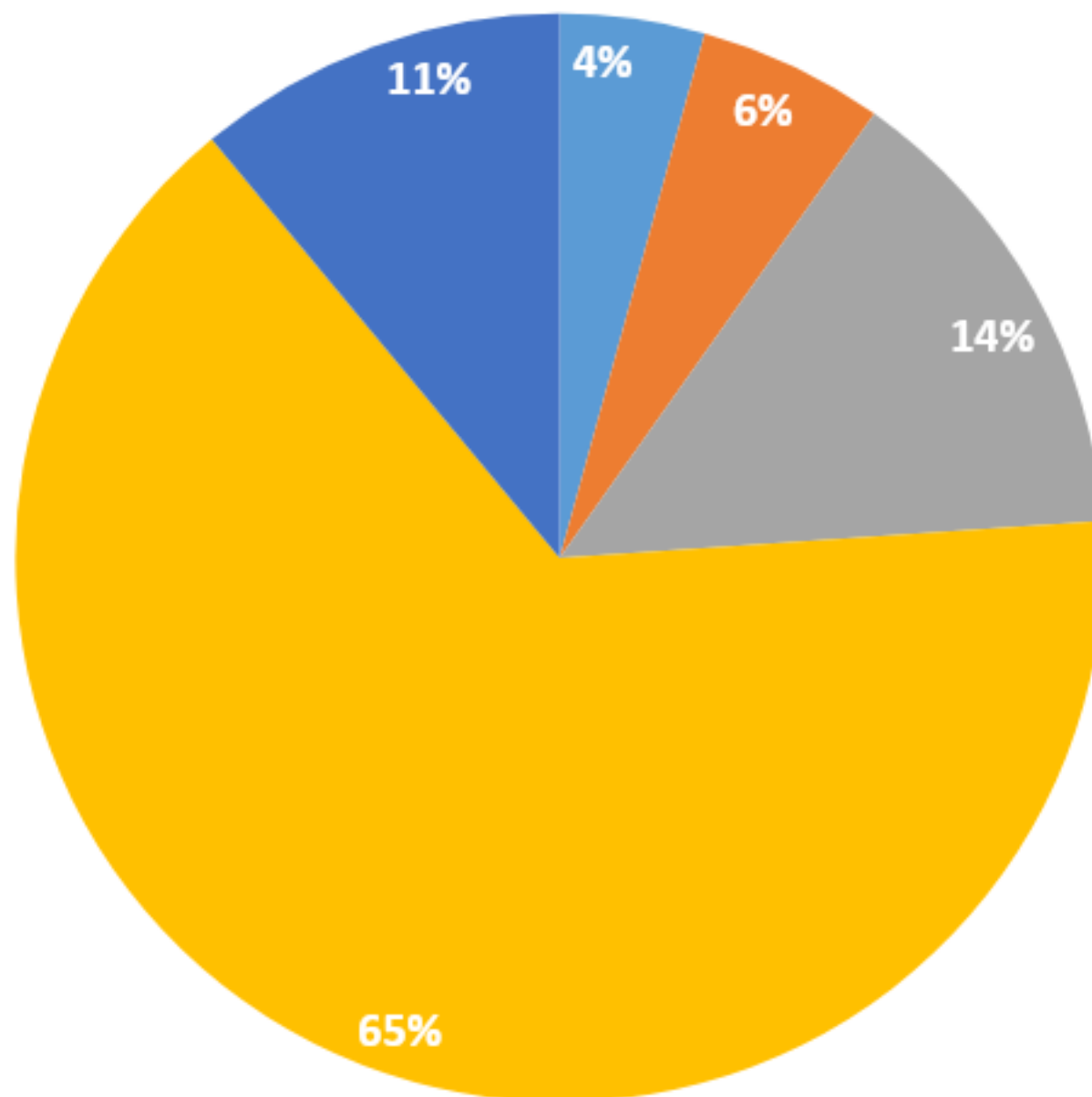
Tier 4 – More than 1.5 years below Expected Curriculum Level (external support sought; IEP collaboratively with parents)

PERCENTAGE OF STUDENTS IN TIER 0-2 (AT OR ABOVE) IN MATHS END 2024

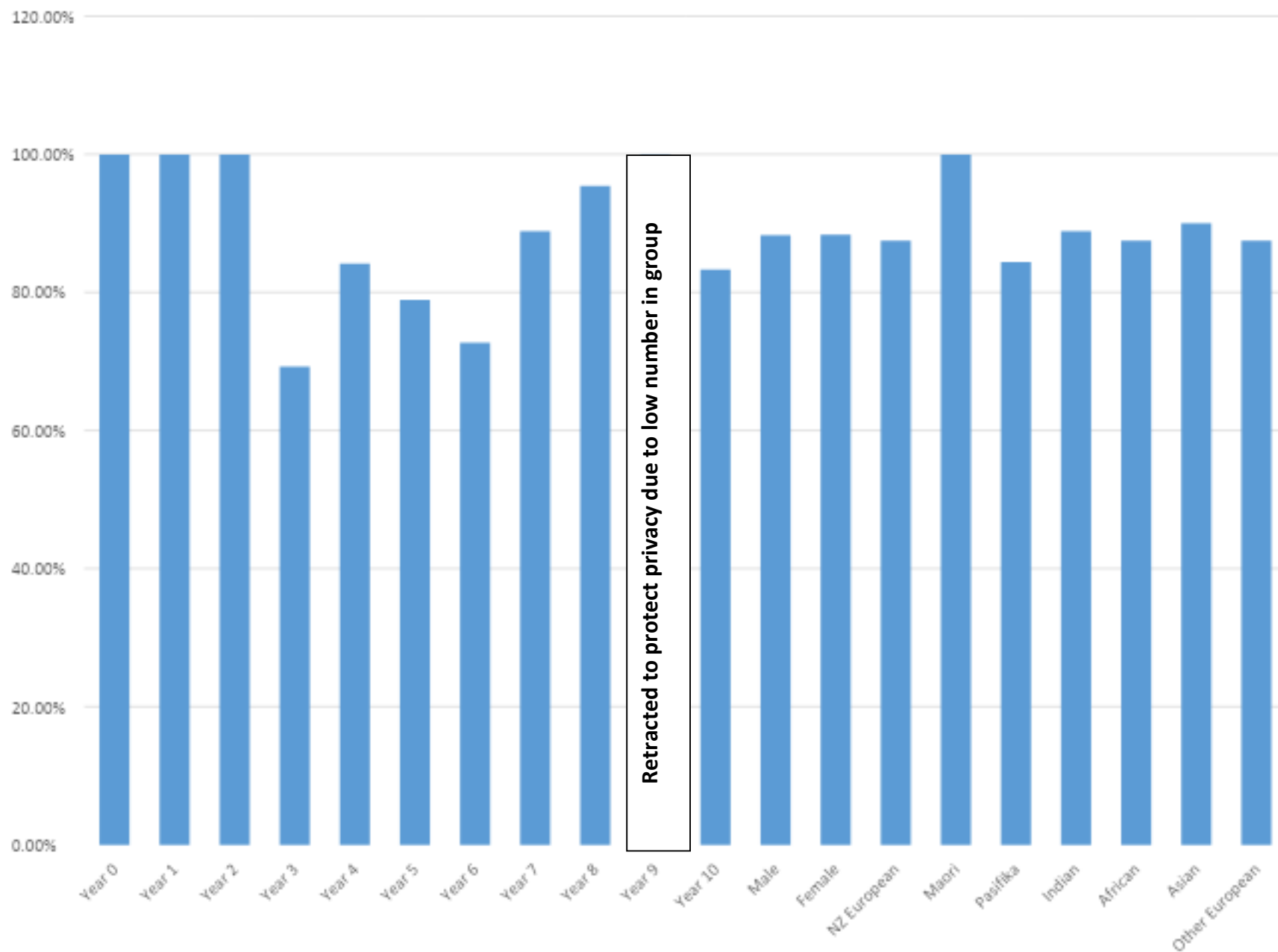


TCS WHOLE SCHOOL ACHIEVEMENT IN MATHS END 2024

Tier 4 Tier 3 Tier 2 Tier 1 Tier 0

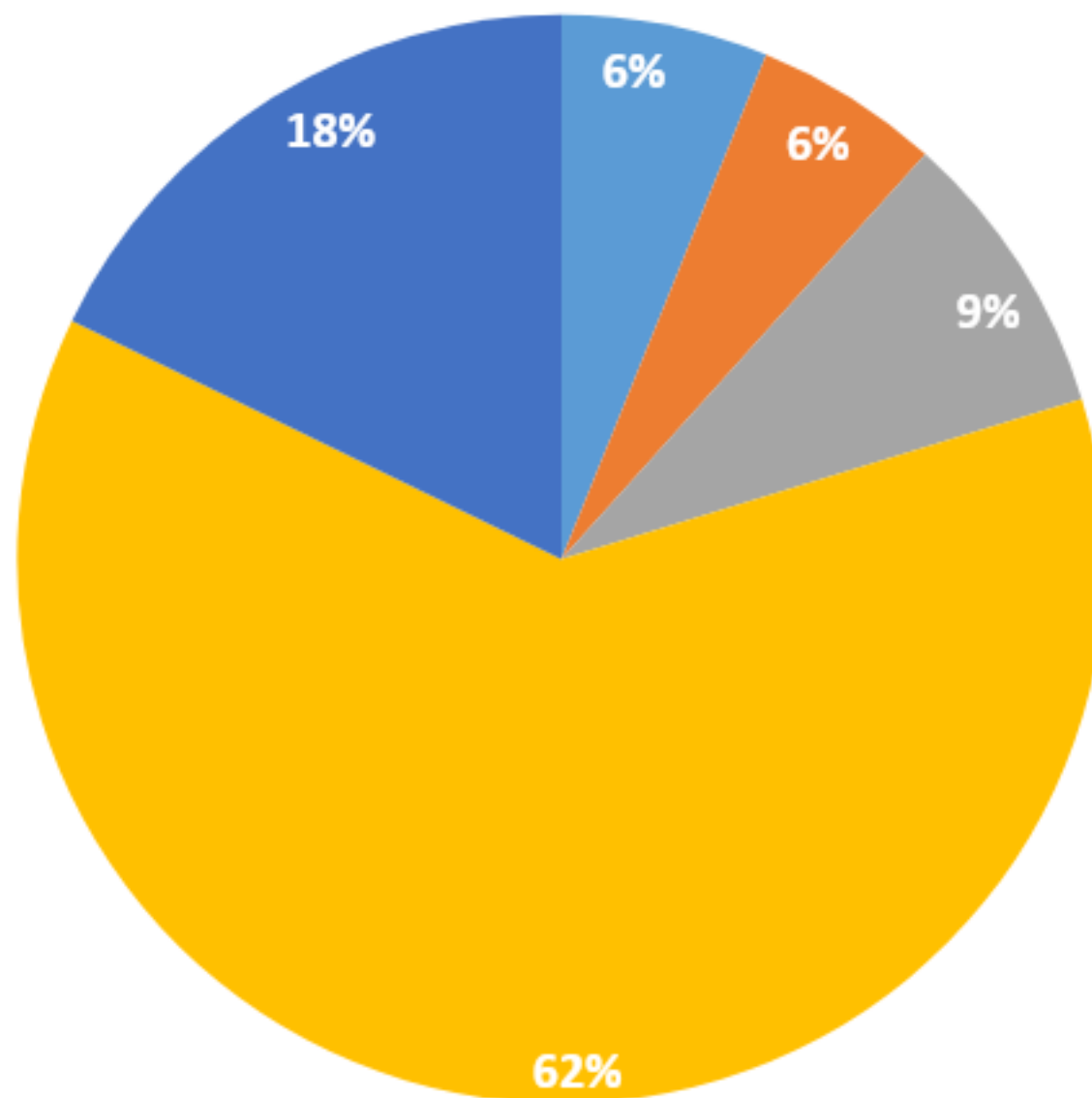


PERCENTAGE OF STUDENTS IN TIER 0-2 (AT OR ABOVE) IN READING END 2024

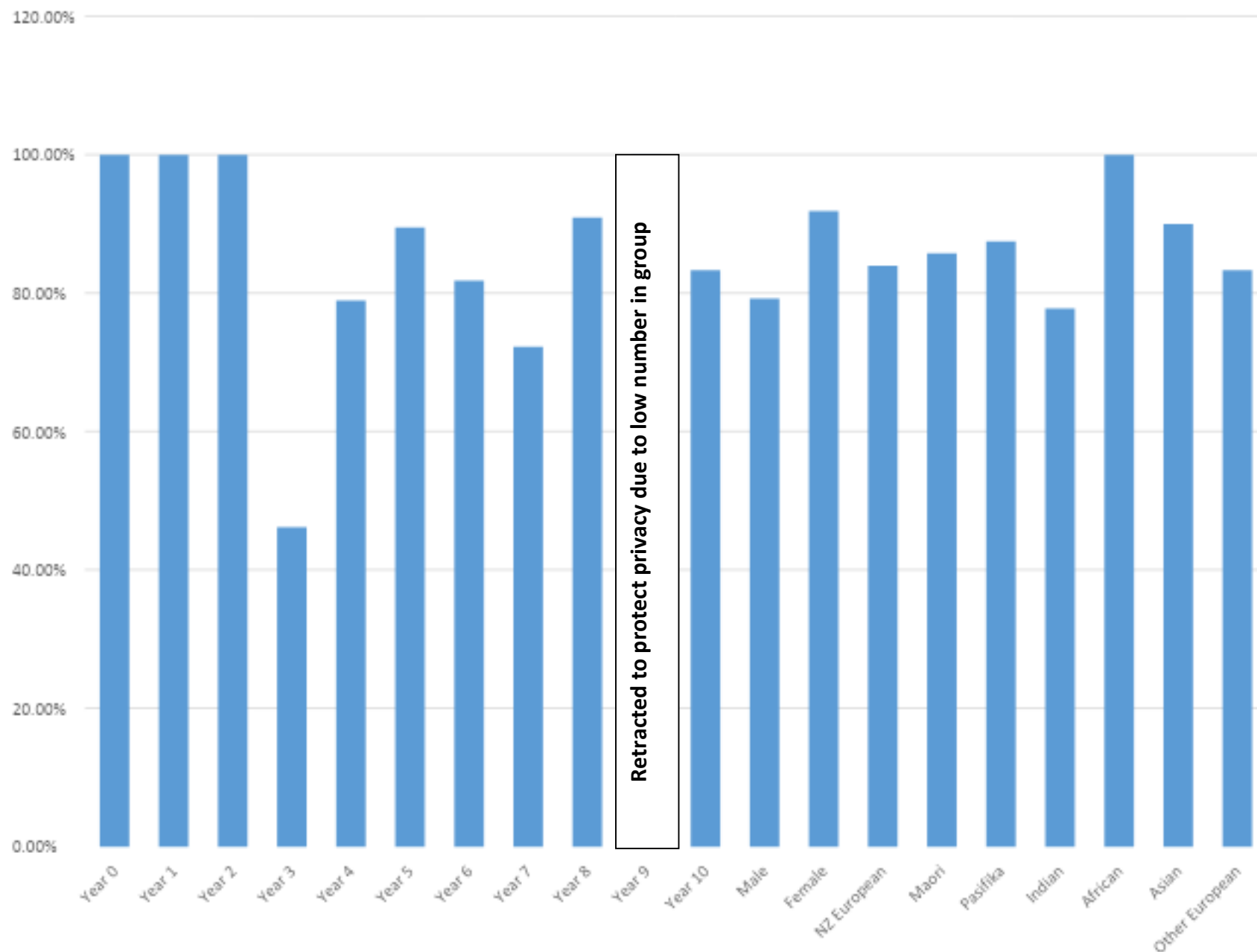


TCS WHOLE SCHOOL ACHIEVEMENT IN READING END 2024

Tier 4 Tier 3 Tier 2 Tier 1 Tier 0

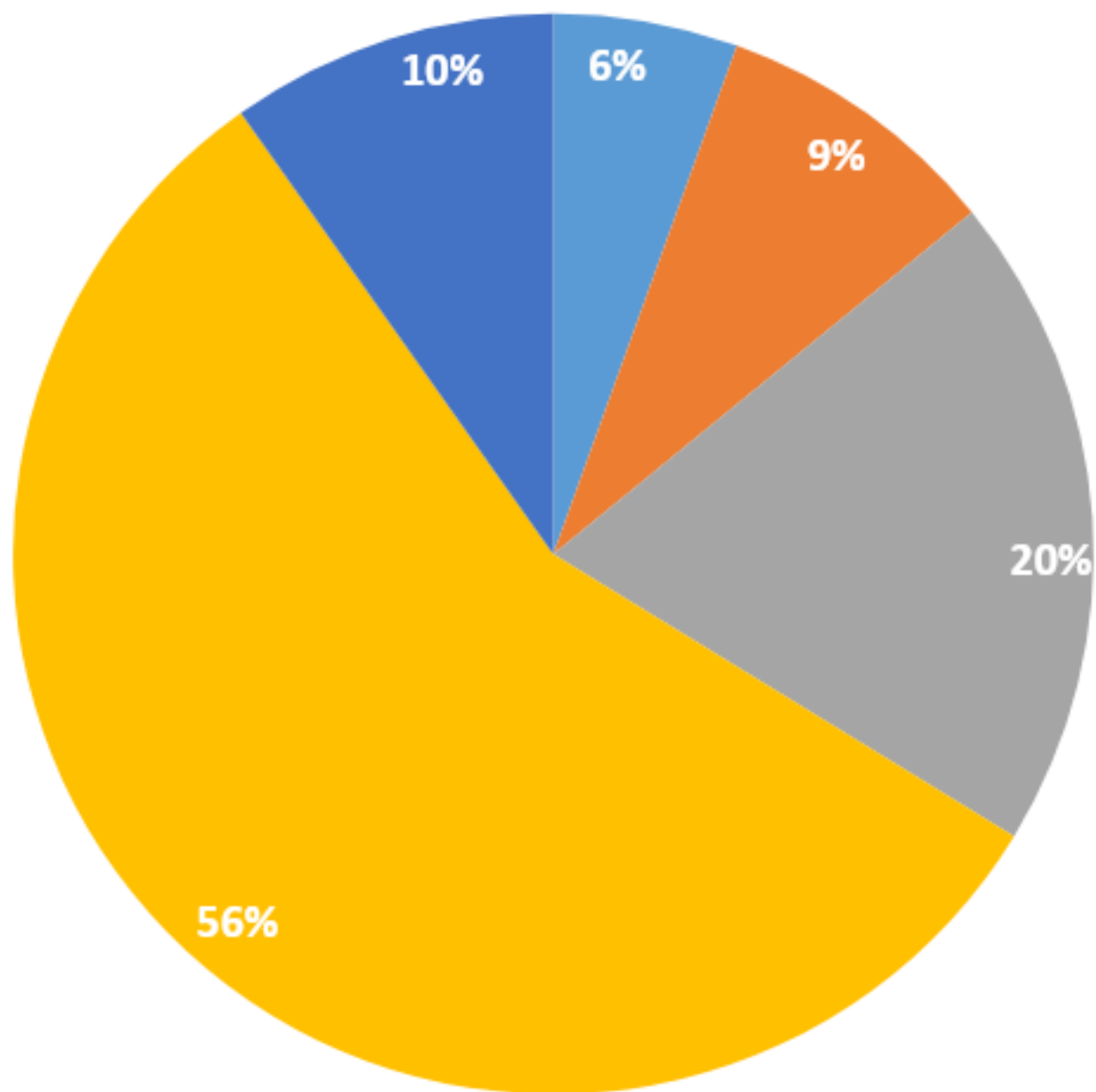


PERCENTAGE OF STUDENTS IN TIER 0-2 (AT OR ABOVE) IN WRITING END 2024



TCS WHOLE SCHOOL ACHIEVEMENT IN WRITING END 2024

Tier 4 Tier 3 Tier 2 Tier 1 Tier 0



In Maths: Comparable data shows an increase from 64% to 76% achieving at their expected level between 2023 and 2024. Incorporating Tier 2 learners (who are at the lower end of their curriculum level and were previously classified as 'below'), we have 90% of learners achieving within, or beyond, their expected curriculum level. 76% is within a couple of percentage points of pre-covid levels.

In Reading: Comparable data shows an increase from 72% to 80% achieving at their expected level between 2023 and 2024. Incorporating Tier 2 learners (who are at the lower end of their curriculum level and were previously classified as 'below'), we have 88% of learners achieving within, or beyond, their expected curriculum level. 88% exceeds pre-covid levels of achievement.

In Writing: Comparable data shows an increase from 64% to 66% achieving at their expected level between 2023 and 2024. Incorporating Tier 2 learners (who are at the lower end of their curriculum level and were previously classified as 'below'), we have 86% of learners achieving within, or beyond, their expected curriculum level. This shows a significant of number of students are at the lower end of their curriculum level and need targeted acceleration within the classroom programme to ensure they achieve comfortably within their curriculum level. 66% is within a couple of percentage points of pre-covid levels, while 86% far exceeds those levels of achievement.

Year Level Data:

- In Reading, 69% of Year 3 students are achieving below their expected level. This is an actual number of 4 students.
- In Writing, 46% of Year 3 students are achieving below their expected level. There are 7 students who need additional assistance in this year level. Targeted teacher aide support has been put in place for those students.

Ethnicity Data:

There is not a significant difference in achievement levels based on ethnicities, across Maths, Reading and Writing.

Gender Data:

In Maths and Reading, there is little to no difference in achievement based on gender. In Writing, 79% of boys are achieving within or beyond their expected curriculum level versus 92% of girls. This is not uncommon for boys but it is something our Guiding Coalition will be able to investigate further to determine possible actions for improvement.

Co-requisites: In 2024, 5 students in Year 10 completed their co-requisite exams in Reading, Writing and Maths. These are exams that must be passed by the end of Year 13 to qualify for NCEA qualifications. They can be taken up to twice per year from Years 9-13 until they are passed. All of our students passed last year which far exceeds the average national pass rate. A huge 'Thank you' to Ashburton Christian School for allowing us to sit the exams at their school alongside their students.

Topic Studies: Our students, in general, are very positive about their learning in Social Sciences, The Arts, Technology and Science. Most students are achieving at their expected curriculum level in these subjects. When they are offered a method of recall which isn't reliant on a high level of writing, students show they understand the content being delivered through verbal or dramatic means. This makes learning less daunting for those students who struggle with writing.

Our Year 5-8 students trialled a block-course specialised teacher approach in Term 4 whereby each teacher would select a Topic Subject which they were confident in, and then they would teach each class Monday to Thursday afternoon for 2 weeks. The students reported that they enjoyed getting into the material intensively, rather than doing a different subject 2-3 times per week. Our junior students are considering a change to an interchange programme, in a similar approach.

We do not have a wide range of assessment tools to use for Topic Studies and most are based on learning outcomes/achievement objectives, demonstrated through bookwork, projects, presentations, class discussions and observations.

With a very full classroom programme, especially in honouring 3 hours of core curriculum per day, we use lunchtime clubs to present additional learning opportunities for our students. It allows them to develop skills in areas of their passion or interest. Such clubs include, but are not limited to, gardening, music/worship team, kapahaka, choir, cricket, basketball, board games, sewing/crafts, Jump Jam etc.

PE/Sport: We work hard to provide a range of sporting opportunities for our students. Where we do not have enough students to make up a sports team, we combine with other local schools. Our students perform to a high level in basketball currently and this is an area we are hoping to further develop. With our school increasing in size, we now run our own athletics, cross country and swimming sports and students who achieve to a high standard progress through to Rural Schools competitions and, if appropriate, South Canterbury competitions. We usually have several students reach that level for each competition. Our Year 9/10s are given the option of joining teams at other high schools but we also offer the choice of competing in individual competitions at regional level. This was not widely embraced by the students in 2024 but we hope to encourage more participation in this over the next few years.

Attitude to Learning: We have started using check-in sheets to ask students what they have been learning. This ensures they are focused, and know what they need to work on. This has been a positive tool for working in partnership with students. Most students, through ongoing discussions and check-ins at the gate report enjoying their learning and having positive experiences. Feedback from Year 10 leavers and their parents continues to be positive, with students feeling well-prepared to go onto their next learning challenge in Senior High School.

Equal Opportunities Employer: The school has abided by its EEO policy in the hiring of staff. Where a conflict of interest may have arisen, processes around this have been carried out to minimise any bias.

Timaru Christian School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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?	<i>Yes. The Staff meet together twice per day and any issues can be raised then. We have Senior Leaders who are responsible for Pastoral Care. We have a space for recording and discussing Health and Safety issues at Staff Meetings and discuss it as part of Senior Management meetings.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We don't have an Equal Employment Opportunities Programme. We do have an EEO Policy and related procedures.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have a Personnel Committee from the School Board which oversees appointments and involves the Principal and Deputy Principal as part of that. The members of the Appointments Committee are a mix of genders and ethnicities.</i>
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? 	<i>This is not always possible given that our pool of applicants is often limited given the requirement related to our Special Character.</i>
How have you enhanced the abilities of individual employees?	<i>Ongoing professional development as a whole staff, involvement with the Kāhui Ako, provision of professional development for individuals related to their identified needs and interests.</i>
How are you recognising the employment requirements of women?	<i>Our Whānau Leader oversees pastoral care of staff members, reporting to Senior Management. Individual needs of staff members be it related to gender, ethnicity and disability is addressed on a case-by-case basis.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>See above.</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 - policy	
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 – the principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		No. Board members are informed of appointments. Reassurance given as part of the annual reporting process.
Does your EEO programme/policy set priorities and objectives?	Yes. The procedure notes the importance of choosing the right person for the position, valuing diversity and ensuring our practices are free of bias.	

How the school has given effect to Te Tiriti o Waitangi 2024:

Section 127 of the Education and Training Act 2020 states the requirement that:
the school gives effect to Te Tiriti o Waitangi, including by—

1. working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
2. taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
3. achieving equitable outcomes for Māori students.

Actions taken in 2024 include the following:

Within Board and Management Practice

- The School Board either learnt a new Te Reo word or phrase or were taught about an aspect of NZ history with particular reference to Te Ao Māori and Early Christians, at each Board meeting
- School documentation and communications incorporate more te reo so words and phrases are used more regularly and naturally.
- We are continuing to attempt to develop connections to mana whenua and tangata whenua through the Kāhui Ako and attending workshops provided at the local marae eg Te Ahu o Te Reo Māori (Principal professional development). This has been further assisted through our new Kōia te Mātauraka facilitator.
- A management unit is assigned to a Te Reo and Tikanga Māori teacher.
- We give the parents of our Māori learners a choice about how they are consulted on programmes of work and issues at TCS. Surveys require a parent email address so we can differentiate between our Māori and non-Māori whānau so we know which things are particularly important for our Māori parents and students.

In Teaching and Learning

- Our kapahaka group has continued and performed at School Community Events.
- We celebrated Matariki at school, incorporating our Christian Worldview.
- Karakia are used in class.
- An Ako group operates weekly in which Māori learners participate in waiata (song), learn reo māori (Māori language), learn karakia (prayer), play games (to solidify language acquisition) and deepen our understanding of our bi-cultural heritage of Aotearoa.
- Tracking and responding to achievement data of Māori vs non-Māori students to determine how we can better meet needs of learners.
- Christian waiata are incorporated into our Community worship.

Building Capacity and Understanding

- We are continuing to undertake professional development in Relationships-based Learning through our Kāhui Ako. It is based on Russell Bishop's work 'Teaching to the North-East' which focuses on better meeting the needs of Māori learners.
- Our principal has undertaken Te Ahu o Te Reo Māori Levels Two and Three and is introducing new concepts to the teaching staff.

We are committed to continuing our learning journey as a staff for the benefit of all students.