

Auckland SDA High School

Annual Report for the year ended 31 December 2019

Ministry Number:	0093
Principal:	Gloria Teulilo
School Address:	119 Mountain Road, Mangere Bridge, Auckland 1022
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Auckland SDA High School

Annual Report

For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 19	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Auckland SDA High School Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Stephen Davies

Full Name of Board Chairperson



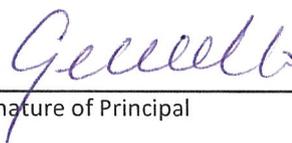
Signature of Board Chairperson

10/07/2020

Date:

Gloria Teulito

Full Name of Principal



Signature of Principal

10/07/20

Date:

Auckland SDA High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,869,974	2,614,016	2,628,309
Locally Raised Funds	3	161,712	39,300	100,878
Use of Land and Buildings Integrated		1,200,000	1,200,000	1,200,000
Interest Income		16,851	15,000	16,313
International Students	4	38,503	40,500	33,305
		<u>4,287,040</u>	<u>3,908,816</u>	<u>3,978,805</u>
Expenses				
Locally Raised Funds	3	57,185	1,130	1,805
International Students	4	36,831	32,000	29,974
Learning Resources	5	2,433,443	2,128,156	2,234,222
Administration	6	186,584	216,882	191,248
Finance		4,274	4,950	5,765
Property	7	1,403,876	1,397,750	1,387,784
Depreciation	8	132,664	135,000	87,857
Loss on Disposal of Property, Plant and Equipment		-	-	447
		<u>4,254,857</u>	<u>3,915,868</u>	<u>3,939,102</u>
Net Surplus / (Deficit) for the year		32,183	(7,052)	39,703
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>32,183</u></u>	<u><u>(7,052)</u></u>	<u><u>39,703</u></u>

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



Auckland SDA High School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		<u>805,862</u>	<u>806,862</u>	<u>766,159</u>
Total comprehensive revenue and expense for the year		32,183	(7,052)	39,703
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		7,020	-	-
Equity at 31 December	23	<u>845,065</u>	<u>799,810</u>	<u>805,862</u>
Retained Earnings		845,065	799,810	805,862
Equity at 31 December		<u>845,065</u>	<u>799,810</u>	<u>805,862</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Auckland SDA High School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	156,729	140,862	177,918
Accounts Receivable	10	176,861	213,000	207,690
GST Receivable		11,800	7,600	7,652
Prepayments		3,564	1,000	1,032
Inventories	11	1,493	1,500	1,493
Investments	12	518,422	400,000	417,650
		<u>868,869</u>	<u>763,962</u>	<u>813,435</u>
Current Liabilities				
Accounts Payable	14	166,875	146,700	145,549
Revenue Received in Advance	15	11,162	-	61,034
Provision for Cyclical Maintenance	16	23,526	24,052	23,445
Finance Lease Liability - Current Portion	17	10,034	31,015	24,994
		<u>211,597</u>	<u>201,767</u>	<u>255,022</u>
Working Capital Surplus/(Deficit)		657,272	562,195	558,413
Non-current Assets				
Property, Plant and Equipment	13	246,854	289,852	312,752
		<u>246,854</u>	<u>289,852</u>	<u>312,752</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	55,300	51,736	34,652
Finance Lease Liability	17	3,761	501	30,651
		<u>59,061</u>	<u>52,237</u>	<u>65,303</u>
Net Assets		<u>845,065</u>	<u>799,810</u>	<u>805,862</u>
Equity	23	<u>845,065</u>	<u>799,810</u>	<u>805,862</u>

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



Auckland SDA High School

Statement of Cash Flows

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	968,379	826,871	771,099
Locally Raised Funds	170,104	16,530	140,003
International Students	38,503	40,500	33,305
Goods and Services Tax (net)	(4,148)	52	6,708
Payments to Employees	(489,837)	(356,958)	(369,556)
Payments to Suppliers	(500,314)	(457,482)	(584,549)
Cyclical Maintenance Payments in the year	(15,203)	-	-
Interest Paid	(4,274)	(4,950)	(5,765)
Interest Received	17,969	15,960	17,428
Net cash from Operating Activities	<u>181,179</u>	<u>80,523</u>	<u>8,673</u>
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	(91,817)	-
Purchase of PPE (and Intangibles)	(2,594)	(141,259)	(49,697)
Purchase of Investments	(253,777)	-	-
Proceeds from Sale of Investments	-	17,650	76,854
Net cash from Investing Activities	<u>(256,371)</u>	<u>(215,426)</u>	<u>27,157</u>
Cash flows from Financing Activities			
Furniture and Equipment Grant	7,020	-	-
Finance Lease Payments	46,983	96,847	(22,861)
Net cash from Financing Activities	<u>54,003</u>	<u>96,847</u>	<u>(22,861)</u>
Net increase/(decrease) in cash and cash equivalents	<u>(21,189)</u>	<u>(38,056)</u>	<u>12,969</u>
Cash and cash equivalents at the beginning of the year	9 177,918	178,918	164,949
Cash and cash equivalents at the end of the year	9 <u>156,729</u>	<u>140,862</u>	<u>177,918</u>

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

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



Auckland SDA High School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Auckland SDA High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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".

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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.

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 13.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

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 Grants

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

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as revenue in the period the School uses the land and buildings.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

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.

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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. 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.

Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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	5-10 years
Information and communication technology	3 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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 held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

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.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

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

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

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

Financial Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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.

Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

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.



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	876,478	759,084	748,648
Teachers' Salaries Grants	1,888,217	1,745,248	1,802,629
Other MoE Grants	51,087	109,684	41,523
Other Government Grants	54,192	-	35,509
	<u>2,869,974</u>	<u>2,614,016</u>	<u>2,628,309</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	32,019	24,000	-
Activities	67,392	-	88,849
Trading	4,244	8,800	4,288
Fundraising	7,647	500	4,958
Overseas Travel	50,410	-	-
Other Revenue	-	6,000	2,783
	<u>161,712</u>	<u>39,300</u>	<u>100,878</u>
Expenses			
Trading	-	780	497
Fundraising (Costs of Raising Funds)	6,775	350	1,308
Overseas Travel	50,410	-	-
	<u>57,185</u>	<u>1,130</u>	<u>1,805</u>
	<u>104,527</u>	<u>38,170</u>	<u>99,073</u>

Surplus/ (Deficit) for the year Locally Raised Funds

During 2019, 16 students and 5 staff members travelled overseas for a Y13 Service Trip. Staff costs were paid from their own personal funds and student costs were paid by a mixture of fundraising and student contributions.

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	0	0	0
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	38,503	40,500	33,305
Expenses			
Other Expenses	36,831	32,000	29,974
	<u>36,831</u>	<u>32,000</u>	<u>29,974</u>
	<u>1,672</u>	<u>8,500</u>	<u>3,331</u>

Surplus/ (Deficit) for the year International Students



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	119,659	93,106	106,729
Information and Communication Technology	43,562	36,200	26,478
Extra-Curricular Activities	46,253	38,000	47,613
Library Resources	1,726	4,150	457
Employee Benefits - Salaries	2,202,952	1,937,700	2,038,654
Staff Development	19,291	19,000	14,291
	<u>2,433,443</u>	<u>2,128,156</u>	<u>2,234,222</u>

6 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	8,920	8,920	9,508
Board of Trustees Fees	-	3,000	3,880
Board of Trustees Expenses	2,481	2,950	1,774
Communication	10,787	8,000	7,242
Consumables	(1,954)	(12,200)	(12,092)
Operating Lease	(31,469)	3,000	8,522
Other	19,006	31,750	15,627
Employee Benefits - Salaries	157,241	147,350	134,937
Insurance	5,600	7,972	5,328
Service Providers, Contractors and Consultancy	15,972	16,140	16,522
	<u>186,584</u>	<u>216,882</u>	<u>191,248</u>

7 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	58,376	64,000	54,253
Consultancy and Contract Services	-	14,000	16,826
Cyclical Maintenance Expense	35,932	24,300	17,295
Grounds	15,287	12,700	14,372
Heat, Light and Water	37,986	33,000	40,536
Repairs and Maintenance	30,890	34,000	41,365
Use of Land and Buildings	1,200,000	1,200,000	1,200,000
Security	4,851	-	3,137
Employee Benefits - Salaries	20,554	15,750	-
	<u>1,403,876</u>	<u>1,397,750</u>	<u>1,387,784</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Furniture and Equipment	31,131	36,480	25,730
Information and Communication Technology	36,761	79,170	46,559
Leased Assets	61,864	15,530	12,996
Library Resources	2,908	3,820	2,572
	<u>132,664</u>	<u>135,000</u>	<u>87,857</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	250	250	250
Bank Current Account	1,700	91,612	128,924
Bank Call Account	1,774	49,000	48,744
Short-term Bank Deposits	153,005	-	-
Cash and cash equivalents for Cash Flow Statement	<u>156,729</u>	<u>140,862</u>	<u>177,918</u>

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

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	20,000	16,361
Interest Receivable	2,842	3,000	3,960
Bank Staffing Underuse	36,481	65,000	65,006
Teacher Salaries Grant Receivable	137,538	125,000	122,363
	<u>176,861</u>	<u>213,000</u>	<u>207,690</u>
Receivables from Exchange Transactions	2,842	23,000	20,321
Receivables from Non-Exchange Transactions	174,019	190,000	187,369
	<u>176,861</u>	<u>213,000</u>	<u>207,690</u>

11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	1,493	1,500	1,493
	<u>1,493</u>	<u>1,500</u>	<u>1,493</u>

12 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	518,422	400,000	417,650
Total Investments	<u>518,422</u>	<u>400,000</u>	<u>417,650</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	165,538	30,039	-	-	(31,131)	164,446
Information and Communication Technology	57,379	24,210	-	-	(36,761)	44,828
Leased Assets	71,834	7,254	-	-	(61,864)	17,224
Library Resources	18,001	5,263	-	-	(2,908)	20,356
Balance at 31 December 2019	312,752	66,766	-	-	(132,664)	246,854

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	556,368	(391,922)	164,446
Information and Communication Technology	345,576	(300,748)	44,828
Motor Vehicles	91,817	(91,817)	-
Leased Assets	32,143	(14,919)	17,224
Library Resources	43,142	(22,786)	20,356
Balance at 31 December 2019	1,069,046	(822,192)	246,854

The net carrying value of equipment held under a finance lease is \$17,224 (2018: \$71,834).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	159,271	32,310	(312)	-	(25,731)	165,538
Information and Communication Technology	91,349	12,589	-	-	(46,559)	57,379
Motor Vehicles	-	-	-	-	-	-
Leased Assets	67,593	17,237	-	-	(12,996)	71,834
Library Resources	15,909	4,798	(135)	-	(2,571)	18,001
Balance at 31 December 2018	334,122	66,934	(447)	-	(87,857)	312,752

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and Equipment	526,329	(360,791)	165,538
Information and Communication Technology	321,366	(263,987)	57,379
Motor Vehicles	91,817	(91,817)	-
Leased Assets	120,976	(49,142)	71,834
Library Resources	37,879	(19,878)	18,001
Balance at 31 December 2018	1,098,367	(785,615)	312,752

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	18,695	16,000	16,006
Accruals	6,543	5,700	5,774
Employee Entitlements - Salaries	141,637	125,000	123,769
	<u>166,875</u>	<u>146,700</u>	<u>145,549</u>
Payables for Exchange Transactions	166,875	146,700	145,549
	<u>166,875</u>	<u>146,700</u>	<u>145,549</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	-	-	41,903
Other	11,162	-	19,131
	<u>11,162</u>	<u>-</u>	<u>61,034</u>

16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	58,097	58,097	163,997
Increase/(decrease) to the Provision During the Year	35,932	24,300	17,295
Use of the Provision During the Year	(15,203)	(6,609)	(123,195)
Provision at the End of the Year	<u>78,826</u>	<u>75,788</u>	<u>58,097</u>
Cyclical Maintenance - Current	23,526	24,052	23,445
Cyclical Maintenance - Term	55,300	51,736	34,652
	<u>78,826</u>	<u>75,788</u>	<u>58,097</u>

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for TRL Leases and photocopier.

Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	10,943	-	28,951
Later than One Year and no Later than Five Years	4,075	-	32,423
	<u>15,018</u>	<u>-</u>	<u>61,374</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

18 Related Party Transactions

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

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

The Proprietor of the School, The New Zealand Seventh-Day Adventist Schools Association Limited, is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects funds on behalf of the school the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1. 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". Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$76,578 (2018: \$80,831). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$1,763 (2018: \$2,354).



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

19 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	-	3,880
Full-time equivalent members	0.17	0.10
<i>Leadership Team</i>		
Remuneration	1,117,729	1,060,039
Full-time equivalent members	12.00	12.00
Total key management personnel remuneration	1,117,729	1,063,919
Total full-time equivalent personnel	12.17	12.10

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-135	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	2	2
	2	2

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

20 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	1

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

21 Contingencies

There are no contingent liabilities (except noted below) and no contingent assets as at 31 December 2019 (2018: Nil)

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

23 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

24 Financial Instruments

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	156,729	140,862	177,918
Receivables	176,861	213,000	207,690
Investments - Term Deposits	518,422	400,000	417,650
Total Financial assets measured at amortised cost	<u>852,012</u>	<u>753,862</u>	<u>803,258</u>
Financial liabilities measured at amortised cost			
Payables	166,875	146,700	145,549
Finance Leases	13,795	31,516	55,645
Total Financial Liabilities Measured at Amortised Cost	<u>180,670</u>	<u>178,216</u>	<u>201,194</u>

25 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

27 Comparatives

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

28 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF AUCKLAND SEVENTH-DAY ADVENTIST
HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2019**

The Auditor-General is the auditor of Auckland Seventh-Day Adventist High School. The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19 that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 10 July 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees are responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance and 2019 Kiwisport Grant but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland New Zealand



AUCKLAND SEVENTH-DAY ADVENTIST HIGH SCHOOL

Analysis of Variance 2019

Our Vision:

Building a Nation through quality Adventist Christian Education

Our values:

Commitment, Excellence and Respect

Adopted: 17 February, 2020

Signed: _____ (Board Chair)

Please note that the shaded areas in the outcome box refer to how the school has tracked over each term of 2019.

SLT Term 4 Annual Plan 2019 Update

Strategic Aim	Measures	T1	T2	T3	T4	Notes (to be completed by February 2020)	Time	Responsibility
<p>Biblically based pedagogy and practices will support student learning:</p> <p>The school will continue to implement the North New Zealand Conference G.R.O.W.T.H. Vision framework in all aspects of school life including the curriculum.</p> <ul style="list-style-type: none"> The G.R.O.W.T.H. Vision focus goal for 2019 is Rich Relationships <p>That ASDAH will be a school that is welcoming of all faiths.</p>	The designated annual SDA GROWTH framework goal will be evident in curriculum planning, departmental goals and staff appraisal and will continue to review how the Special Character goals are being met.					<p>Explanation of any variance</p> <ul style="list-style-type: none"> While most of the teaching areas in the school fulfilled this goal, there was still a variation in the implementation across departments mainly due to new teachers joining the staff and getting used to the special character aspects of the school <p>Evaluation (where to next) planning for next year.</p> <ul style="list-style-type: none"> There is still work to be done in the implementation of special character in the departments. In 2020 we will try to address this as part of our PLD so that staff have the time and space to discuss what this aspect of the school looks like in the teaching of the curriculum. 	Termly	SLT - JF
	The Rich Relationship vision will be displayed around the school and evident in department and teacher planning.							
	Weekly school assemblies will have a special character segment							
	School Chaplains will incorporate the Rich Relationships – into school chapels and other chaplaincy programmes							
	Students will engage in local service initiatives as an integral part of the school programme. The DP Teaching and Learning will monitor how GROWTH goals are evident in curriculum planning and classroom delivery.							
	Special Character will be a regular part of staff meetings							
<p>The board of trustees is committed to improvement for all students and staff by having a clear vision, policies and practices that ensure equity and accountability.</p>	Policy and procedure review will be timely and regular to ensure effective school governance and management.					<p>Explanation of any variance</p> <ul style="list-style-type: none"> All the policy reviews have been met. 	Monthly	GT
	The board will monitor student progress through regular reporting at monthly BOT meetings							

Funding is allocated prudently to meet the needs of the school and expenditure is within budget.						<ul style="list-style-type: none"> The board stayed within the planning and reporting cycle and this has helped the board achieve all goals in this area. Some staff still have not met the appraisal deadlines and they will be followed up by the principal. <p>Evaluation (where to next) planning for next year.</p> <ul style="list-style-type: none"> To continue to work with the planning and reporting cycle of the board To ensure that all new teachers are onboard with the timelines for appraisal. 	Monthly Termly/ Yearly	GT
	Allocation of all resources will be done against a review of student needs.							
	The school reserves are set at a minimum of \$100K with planned growth in reserves each year.							
	Board Finance Committee will regularly monitor all expenditure in the school and seek clarification from the Principal where required.							
	Any expenditure outside the approved budget will be approved by the Finance Committee prior to being actioned.							
	The Board Property Committee will liaise with the SDA Schools Office to monitor and update the timeline for the implementation of the 10year property plan.	N A	N A	N A	N A			
	The Health and Safety committee will meet once a month. Health and Safety items will be a regular feature on staff meeting agendas							
	All teachers will be registered and meet the requirements of the Education Council of NZ							
All staff to complete appraisals and teacher inquiries within the timeframe given.								
The leadership team will work collaboratively to develop and enact the school's vision, values and priorities to ensure equity and excellence for all students.	That leadership throughout the school will focus on achievement that will challenge every student to reach their full potential. They will do this by: <ul style="list-style-type: none"> Using achievement data to target the learning needs of all students and to inform effective teaching practices 					Termly	LN/JF	

<p>That the leadership will actively promote a culture of equity and academic excellence through the school by the use of data and tracking.</p> <p>To build the capacity of staff and students in leadership across the school</p>	To ensure that levels of literacy and numeracy across the school at all levels are meeting the national targets					<p>Explanation of any variance</p> <ul style="list-style-type: none"> Mixed results in this area. While some of the targets were achieved, there were others that did not reach their targets. Below are the ones that had variance: While consistent tracking was done around student attendance and achievement, there were still variations in student attendance. In the DP follow up what we found was that some students were not able to get to school because they could not afford to travel, some were working, another group looking after family members and there were those who were just truanting. We did not achieve the 90% target. Work with the CoL was still sporadic. We did not feel that we got much out of the across school appointments that had been made in the CoL <p>Evaluation (where to next) planning for next year.</p> <ul style="list-style-type: none"> The pastoral team will continue to monitor the absences and will begin to make contact with families early in the year to put some support around the families that need it. 		
	To ensure that the achievement for Maori, Pasifika and boys will exceed national levels for similar decile							
	To work with our Community of Learning to raise student achievement across the school							
	Providing programmes that will meet the needs of gifted students and students that need accelerating.							
	All departments of the school will use formative and summative data to track student achievement.							
	Priority learners in the school will be identified early and close monitoring of their progress will take place monthly. Data gathered will include a student profile which has attendance and achievement data.							
	HOD's and TICs will show evidence that they have managed department staff for timely reporting of achievement results							
	Academic mentoring will occur once a week during skills period in all homerooms.							
	The school will create clear learning pathways/vocational pathways that provide subject options that pathway into university/polytech/workplace/trades training.							

An effective pastoral care system using the principles of Positive Behaviour 4 Learning and Restorative Practices will be used across the school to ensure that all members of the community are physically and emotionally safe.	TIC Careers will organise and implement programmes for supporting students with career choices.					<ul style="list-style-type: none"> The school will be part of the Better Together Kahui Ako PLD That student pathways continued to be monitored by homeroom and subject teachers in addition to the Careers advisor. 		
	Assemblies and chapel programmes will be used to reinforce the agreed shared PB4L values and motto of the school							
	That the school continue to offer a range of co-curricular opportunities in the school that contribute to a holistic educational experience.							
	The DP Pastoral Care will track attendance monthly to meet the 90% target.							
	Students will be encouraged to manage themselves and their learning through the effective use of learning journals.							
The school will engage families, parents and whanau by providing meaningful information to help empower them to support their child's progress and achievement. All members of the school community will be respectful and inclusive in all their interactions with each other.	NCEA information evenings will be organized for parents early in term 1 and revisited in term 3		N A		N A	<p>Explanation of any variance</p> <ul style="list-style-type: none"> Most areas in family engagement were achieved. The school found that texting families was the best method of communicating with them. <p>Evaluation (where to next) planning for next year.</p> <ul style="list-style-type: none"> To continue using the systems set up for communication with families. 	Termly	LN
	School email address of teachers be available to parents so that they can make contact around their child's progress in learning during the year.							
	Work with IT providers to have KMAR facilities developed further to enable on-line access for parents to see achievement/attendance information of their children.							
	To continue with parent teacher interviews and academic counselling for parents to have opportunities to talk with their child's teacher							
	To run parent surveys throughout the school year to seek parent voice on the information they are receiving around their children. Surveys to take place during report and academic counselling	N A						

To provide relevant, quality career education and pathway guidance for all students.	evenings							
	To use technology to communicate with the school community							
	To continue community Fono/Hui	N A	N A	N A	N A			
	To conduct information evenings for all year levels		N A	N A	N A			
The leadership team will actively promote a culture of equity and academic excellence through the school by the use of data. Staff will use innovative learning pedagogy, culturally responsive and relational pedagogy that is inclusive of all students	To increase the achievement of students to the following: 75% of Year 11 students will gain NCEA Level 1	N A				Explanation of any variance For target variances please refer to notes below Tracking was done timeously. Co-construction group meetings at the different Year levels proved to be effective in tracking students holistically (academic/attendance/ family background). Common strategies were employed by subject teachers to address students' individual needs. Students were identified using the Traffic Light system and information around students in the red and orange areas were shared in an electronic shared document. Tracking will continue and sharing information and updating strategies that meet individual needs will continue.	Termly/ Monthly	LN
	88% of Year 12 students will gain NCEA Level 2	N A						
	80% of Year 13 students will gain NCEA Level 3	N A						
	50% of Year 13 students will gain UE	N A	N A	N A				
	80% of Year 9 student will be at or above level 4 in Reading and Writing	N A						
	80% of Year 9 students will be at or above level 4 in Mathematics	N A						
	80% of Year 10 students will be at or above level 5 in Reading and Writing	N A						

<p>To continue a coordinated regular professional learning programme that focuses on evidence based practices that aim at continually improving student progress and outcome.</p>	80% of Year 10 students will be at or above in Mathematics	N A				<p>The shared document will be divided into separate documents for each Year Level due to technical glitches.</p> <p>Evaluation (where to next) planning for next year.</p> <p>For target next steps please refer to notes below:</p> <p>Literacy is improving at the junior level due to the employment of literacy teachers and mentors. This will continue in the next year.</p> <p>Strategies to engage boys in writing has proved successful in developing boys' empathic side. This will continue to develop next year. In allocated planning days in term 4, departments have spent time reviewing and evaluating their programmes and the way they address the literacy/ESOL challenges of Senior students to accelerate their learning.</p> <p>Staff have attended CoL cluster meetings and have been feeding back at our weekly PD sessions around developing student agency.</p> <p>The learning journal used as a basis for Academic Conversations during the Skills Period has been review and the student</p>		
	To increase the number of students gaining Merit and/or Excellence endorsements across Level 1 – 3	N A						
	To provide relevant, quality career education through homeroom and skills period counselling.							
	To give students pathway options in the Secondary Tertiary programme and GATEWAY programmes.							
	To continue with the weekly PLD sessions: <ul style="list-style-type: none"> • 2019 – Growing Great Leaders – University of Auckland Facilitators • 2020 – Special Character ** • 2021 – Wellbeing** 							
	To continue with the Tuesday morning PLD sessions and to continue to work in cross curricular co-construction groups							
	Teachers will develop an understanding of what constitutes 'good practice'.							
	Programmes and teaching methods will identify the learner's deferring capabilities, needs and interests.							

	Teaching and learning is collaborative, reflective and inquiry-based for the teacher and learner, and future focused					reflection has been redesigned to encourage students to track their own attendance, assessment deadlines and credit count.		
	Teachers will show evidence of development of pedagogy and shared practice learnt from PLD.					Scholarships offered by local trades companies has is creating a partnership and a pathway for students who want to pursue the trades, by offering them work experience and mentorship to motivate boys.		
	Teachers will develop an inquiry that includes PB4L and effective teaching strategies.							
	Teachers will show evidence of effective use of digital technologies for learning.					The Brass Band is drawing students from Junior and Senior levels to develop confidence through performance in a group. This will continue by eliciting parent support.		
	PLD evidence will be linked to appraisal.							
<p>To grow a school wide community that will self-review, evaluate and use inquiry as a means of improving outcomes for all students.</p> <p>To promote reflective, evidence based teaching practice through regular evaluation of teaching practice</p>	The board will carry out regular reviews of educational outcomes, policies and financial performance.					<p>Explanation of any variance</p> <ul style="list-style-type: none"> Most areas in this section were fulfilled. Gathering of student voice could be better as it wasn't consistent across the school. <p>Evaluation (where to next) planning for next year.</p> <ul style="list-style-type: none"> Gather student voice more regularly as an important part of department reviews. 	Termly	GT
	The SLT will carry out regular reviews of how it is tracking with the implementation of the strategic and annual plan							
	All HODs/TICs will carry out regular reviews of how their departments are tracking in meeting set targets							
	All teachers will carry out a teacher inquiry based on the 2019 PLD focus.							
	Student voice will be part of the review process.							

Review of achievement progress targets for 2019

ACHIEVEMENT 2015-2019

	2019	2018	2017	2016	2015
UE	46.4 (13) (43.3)	33.3	29.7	32.3	31.6
LEVEL 3	57.1 (17) Participation and number of students) (56.7) Roll based	80 (24) (69.7)	60.6 (20) (54.1)	60 (15) (48.4)	75 (12) (63.2)
LEVEL 2	82 (41) (74.5)	78 (29) (71.8)	81.0 (34) (75)	86.8 (33) (86.8)	87.1 (27) (73)
LEVEL 1	77.7 (35) (70.2)	86 (44) (84.6)	81.1 (30) (75)	82.6 (38) (73.6)	72.5 (29) (71.1)

Year 9 Literacy Achievement – review of progress for 2019

	Beginning of year TOTAL: 66	End of year TOTAL: 57	Comment on progress
6		1	The significant positive shift is evident at curriculum 4 and 1 student achieved at level 6 by the end of the year
5-ABOVE	6	4	
4-AT	19	31	

3-BELOW	28	19	
2-WAY BELOW	13	2	

Year 9 Numeracy Achievement – review of progress for 2019

	Beginning of year TOTAL: 56	End of year TOTAL: 68	Comment on progress
5-ABOVE	4	13	The significant shift has been at curriculum level 4 and level 5
4-AT	18	31	
3-BELOW	28	24	
2-WAY BELOW	6		

Year 10 Numeracy Achievement – review of progress in 2019

	Beginning of year TOTAL: 41	End of year TOTAL: 49	Comments on progress
6-ABOVE		4	
5-AT	10	21	Very significant increase at curriculum level 5
4-BELOW	16	23	
3-WAY BELOW	12	1	Decrease in curriculum levels 2 and 3
2	3		

Year 10 Literacy Achievement – review of progress in 2019

	Beginning of year: 43	End of year: 47	Comments on progress
6-ABOVE			
5-AT	18	26	Increase in numbers at Level 5 which is the curriculum level for Year 10
4-BELOW	25	21	Decrease in numbers at curriculum level 4 which is below the level for Year 10
3-WAY BELOW			

Year 11 NCEA Achievement based on Enrolment Cumulative Results and Participation based.

Year 11 NCEA Level 1 Achievement 2019 Summary				
		ASDAH Results 2019 %	National Statistics 2019 %	Decile 1-3 Statistics 2019 %
Overall results: Enrolment Based (Participation based)		77.7 (70.2)	68.6	55.1
L1 Endorsement (current year):	Merit	15.2	34.9	25.5
L1 Endorsement	Excellence	3.0	20.1	9.1

(current year):				
Literacy:		95.7	85.3	79.2
Numeracy:		83.0	83.0	75.8
Ethnicity:	Pasifika	68.9	58.4	54.1
	Asian	100	72.1	75.7
	European	100	74.3	63.2
Gender:	Male	83.3	64.1	50.5
	Female	65.7	73.2	59.8

The following statistics are based on results as at 1^{4th} February 2020. Statistics collected are 'participation based and cumulative.

Overall Explanation of any variance:

- Overall results for Level 1:
 - 77.7% of Year 11 achieved NCEA Level 1 in 2019. This is 6.9% lower than last year's ASDAH statistics. This is 22.6% higher than decile 1-3 schools and 9.1% higher than national statistics for Year 11.
- Level 1 Numeracy:
 - Numeracy results dropped by 8.7%. This is equal to national statistics and still higher than Decile 1-3 statistics by 7.2%.
- Level 1 Literacy:
 - 95.7% of Year 11s achieved their literacy requirements which is similar to the literacy results achieved in 2018.
 - Literacy achievement trends by around 10% higher than current national statistics and around 6.5% higher than Decile 1-3 statistics.
- Course endorsement:
 - A slight drop of around 7% achieved with Merit Endorsement however the Excellence Endorsement achievement remains lower than national statistics.

- Ethnicity Statistics:
 - Pasifika achievement for level 1 continues to trend higher (10%) than national statistics and around 15% higher than Decile 1-3 statistics.
- Gender Statistics
 - There was a significant decrease (15%) in girl's achievement since 2018 slightly lower (8%) than national statistics but slightly higher by 6% than Decile 1-3 statistics
 - 83.3% boys achieved NCEA Level 1 at ASDAH in 2019 which was around 20% higher than national statistic and around 33% higher than the decile 1-3 statistics.
 - Of the 12 students who did not Achieve Level 1, 3 were between 70 -78 and 3 were between 63-66.
- In an initial analysis of the data staff identified the following factors affecting achievement
 - Low literacy levels
 - ESOL challenges with students who arrived recently from the islands
 - Irregular attendance and high absentee rate
 - Student was working
 - One student was identified with a hearing handicap
 - Low confidence and self- belief
 - Fear of external exams
 - Distractions around relationships which affected focus and created stress
 - students in tracking their progress.
 - Not completing assessments

Where to next?

- To support students as they move into year 12:
 - Teachers to ensure students individual needs to be addressed through creating a shared learner profile, course review and standards appropriate to meet the needs of the students
 - Robust monitoring of student completion of assessments through the use of checklists and checkpoints throughout the progress of the assessment
 - Opportunities for catch up time to be offered for students who need more time to assimilate information
 - Assessments to be scaffolded
 - Focus on ESOL strategies through reading, speaking, listening to enhance writing.
 - Attendance issues to be addressed early in the year and work with parents to ensure students are attending school regularly
 - Managing self-strategies to be reinforced by all staff and levels of staff
 - To focus on Learning pathways
 - Recommended hearing test
 - Students to take ownership of learning by informing parents, home room teacher and subject teacher when they miss deadlines (Being trialled in the English Department)
 - Enter Not Achieved on KAMAR when scheduled and students miss the deadlines, so students will be self-motivated to complete work on time.

Year 12 NCEA Achievement: based on Enrolment Cumulative Results and Participation based.

Year 12 NCEA Level 2 Achievement 2019 Summary				
		ASDAH Results 2019 %	National Statistics 2019 %	Decile 1-3 Statistics 2019 %
Overall results (Participation based)		82 (74.5)	76.1	67.0
Endorsement :	Excellence	2.6	16.3	7.3
	Merit	18.4	26.2	15.1
Ethnicity:	Pasifika	75.6	69.1	66.0
	Maori	75.0	67.1	66.9
	European	60.0	80	71.1
Gender:	Male:	73.9	73.3	64.6
	Female:	75.0	78.9	60.9

Overall Explanation of any variance:

- There has been a slight increase in achievement (4%) at Level 2 in comparison to 2018 and about 8% higher than the national statistics and also 17% higher than the decile 1-3 schools' statistics.
- There has been a drop in Excellence endorsements and a slight increase in Merit endorsements were noted and slightly higher (3%) than the Decile 1-3 statistics.
- There was an increase in boys' achievement by 13% than in 2019 which is similar to national statistics and about 10% higher than the Decile 1-3 statistics. However there was decrease (7.5%) with girls achievement from 2018.
- Ethnicity achievement:

- Pasifika students' achievement continues to trend slightly higher (6.5%) than national statistics and decile 1-3 statistics by about 9%.
- Factors affecting Girls achievement in Level 2:
 - Students did not meet deadlines
 - Irregular attendance
 - Lack of self-motivation
 - Low engagement due to poor literacy skills

Where to next?

- We will continue with the mentoring programme for AT RISK students.
- Attendance issues to be addressed early in the year and work with parents to ensure students are attending school regularly
- Teachers to ensure students' individual needs to be addressed through continuing the shared learner profile, course review and standards appropriate to meet the needs of the girls
- Robust monitoring of student completion of assessments through the use of checklists and checkpoints throughout the progress of the assessment
- Opportunities for catch up time to be offered for students who need more time to assimilate information
- Parents to be notified immediately if students don't meet deadlines
- Assessments to be scaffolded
- Focus on ESOL strategies through reading, speaking, listening to enhance writing.
- Attendance issues to be addressed early in the year and work with parents to ensure students are attending school regularly
- Managing self-strategies to be reinforced by all staff and levels of staff
- To focus on Learning pathways

Year 13 Achievement:

Year 13 NCEA Level 3 Achievement 2019				
		ASDAH Results 2019 %	National Statistics 2019 %	Decile 1-3 Statistics 2019 %
Overall results (Participation based)		57.1 (56.7)	65.5	57.5
Endorsement :	Excellence	5.9	14.7	7.5
	Merit	23.5	27.2	16.5
Ethnicity	Pasifika	58.6	58.1	59.1
Gender:	Male:	50.0	60.4	53.5
	Female:	60.0	70.1	60.9

Year 13 University Entrance Achievement 2019				
		ASDAH Results 2019 %	National Statistics 2019 %	Decile 1-3 Statistics 2019 %
Overall results		46.4 (44.8)	46.8	27.6
Ethnicity:	Pasifika	44.8	27.4	24.2
Gender:	Male:	20.0	39.8	20.7
	Female:	55.0	53.1	33.4

Overall Explanation of any variance:

- 57.1% of Year 13s achieved Level 3 based on participation statistics which is significantly lower (15%) and in 2018 when there was a spike in Level 3 achievement. and is slightly lower (7%) than national statistics and similar to the decile 1-3 statistics. This was a disappointing result.
- However the statistics show an improvement in the quality of achievement which is evident in the increase in students who achieved NCEA Level 3 with Merit (23.5%) which was significantly higher (20%) than 2018.
- Level 3 Ethnicity achievement:
 - Pasifika achievement was around 20% higher national and decile 1-3 statistics.
- Level 3 gender statistics:
 - Girls achieved higher (10%) than boys lower (10%) than national statistics and similar to Decile 1-3 statistics.
 - Boys achieved lower(10%) than national statistics and similar to Decile 1-3.
- University Entrance Achievement:
 - ASDAH's statistics has been trending higher in UE, which is slightly lower than (3%) than national statistics but significantly higher (19%) than decile 1-3 statistics.
- Factors affecting achievement:
 - Moving assessment deadlines when deadlines are not met
 - Students are dependent on teachers
 - Teacher and student absence
 - Poor self-management

Where to next?

- Students taking ownership of their learning
- When students do not meet deadlines, to indicate Not Achieved on KAMAR till they complete
- Strategies to develop ownership of learning and student agency
- Academic conversations to continue
- Use of learning journals to be closely monitored
- Continue with co-construction meetings focusing on individual students' needs and sharing successful strategies

- Continue with effective strategies used to ensure students complete assessments
- Regular attendance monitoring and addressing absence with meeting parents earlier in the year
- Subject teachers to focus on students achieving the minimum requirements of 14 credits in 3 subjects achieve UE.
- Career education through Career advisor, Homeroom Teachers, Subject Teachers to continue
- Student mentoring will continue to support ESOL students, students who have low literacy and numeracy rates to reinforce their learning individually and in small groups.

YEAR 13 SUBJECT ACHIEVEMENT STEM LEVEL 3

	MAORI	PACIFIC
Achieved one or more STEM subjects	1 ENTERED	55.2%
Achieved two or more STEM subjects	1 ENTERED	27.6%
Achieved three or more STEM subjects	1 ENTERED	10.3%

- Advise and encourage students to choose STEM subjects
- Career education

Kiwi Sport Report

In 2019, Kiwi Sport money was used mainly to pay for the transportation of sports teams to and from games. Sports codes that used this were:

1. Basket Ball - junior and senior teams
2. Volley Ball – junior and senior teams
3. Tag – junior team
4. Rugby League 9 aside and Senior 13 team.

Some money was also used to help pay for team uniforms. This is similar to how Kiwi sport money was used for the past 4 years.