

Auckland Seventh Day Adventist High School

Annual Report for the year ended 31 December 2018

Ministry Number:	0093
Principal:	Gloria Teulilo
School Address:	119 Mountain Road, Mangere Bridge, Auckland 2022
School Postal Address:	PO Box 59047, Mangere Bridge 2151
School Phone:	09 275 9640
School Email:	principal@asdah.school.nz
Service Provider:	Edtech Financial Services Ltd

Auckland SDA High School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Gloria Teulilo	Principal		Principal	
Paul Honnor	Parent Rep	Elected May 2016	Business Manager	-
Stephen Davies	Proprietor Appoint	Vacant parent position Feb 2016	Businessman	-
Matthew Butler	Parent Rep	Elected May 2016	Businessman	-
Ben Timothy	Proprietor Appoint	Appt June 2016	Pastor	-
Losana Maka	Staff Rep	Elected March 2018	Teacher	-
Mark Ryan	Parent Rep	Elected June 2016	Businessman	-
Leonia Tusani	Student Rep	Elected Sep 2017	Student	-
Uinita Afa	Student Rep	Elected Sep 2018	Student	-
Viola Edwards	Parent Rep	Elected 30/10/17	Engineer	-

Auckland Seventh Day Adventist High School

Annual Report

For the year ended 31 December 2018

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Auckland Seventh Day Adventist High School Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Stephen Davies

Full Name of Board Chairperson



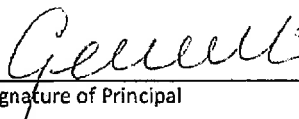
Signature of Board Chairperson

22 May 2019

Date:

Gloria Teubilo

Full Name of Principal



Signature of Principal

22/05/2019

Date:

Auckland Seventh Day Adventist High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,609,575	2,622,248	2,641,619
Locally Raised Funds	3	119,612	36,600	156,598
Use of Land and Buildings Integrated		1,200,000	654,500	1,200,000
Interest Earned		16,313	20,000	21,163
International Students	4	33,305	41,000	40,774
		<u>3,978,805</u>	<u>3,374,348</u>	<u>4,060,154</u>
Expenses				
Locally Raised Funds	3	1,805	2,500	1,076
International Students	4	29,974	32,000	31,250
Learning Resources	5	2,234,222	2,170,794	2,308,564
Administration	6	191,248	212,814	197,310
Finance Costs		5,765	-	6,360
Property	7	1,387,784	841,250	1,405,755
Depreciation	8	87,857	120,000	112,350
Loss on Disposal of Property, Plant and Equipment		447	-	1,547
		<u>3,939,102</u>	<u>3,379,358</u>	<u>4,064,212</u>
Net Surplus / (Deficit) for the year		39,703	(5,010)	(4,058)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>39,703</u>	<u>(5,010)</u>	<u>(4,058)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Auckland Seventh Day Adventist High School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	766,159	766,159	770,217
Total comprehensive revenue and expense for the year	39,703	(5,010)	(4,058)
Equity at 31 December	805,862	761,149	766,159
Retained Earnings	805,862	761,149	766,159
Equity at 31 December	805,862	761,149	766,159

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Auckland Seventh Day Adventist High School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	177,918	119,698	164,949
Accounts Receivable	10	207,690	190,000	199,727
GST Receivable		7,652	15,000	14,360
Prepayments		1,032	1,000	1,000
Inventories	11	1,493	1,500	1,147
Investments	12	417,650	400,000	494,504
		<u>813,435</u>	<u>727,198</u>	<u>875,687</u>
Current Liabilities				
Accounts Payable	14	145,549	155,000	151,498
Revenue Received In Advance	15	61,034	66,903	66,886
Provision for Cyclical Maintenance	16	23,445	9,445	129,854
Finance Lease Liability - Current Portion	17	24,994	19,381	18,951
		<u>255,022</u>	<u>250,729</u>	<u>367,189</u>
Working Capital Surplus/(Deficit)		<u>558,413</u>	<u>476,469</u>	<u>508,498</u>
Non-current Assets				
Property, Plant and Equipment	13	312,752	343,472	334,122
		<u>312,752</u>	<u>343,472</u>	<u>334,122</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	34,652	35,855	34,143
Finance Lease Liability	17	30,651	22,937	42,318
		<u>65,303</u>	<u>58,792</u>	<u>76,461</u>
Net Assets		<u>805,862</u>	<u>761,149</u>	<u>766,159</u>
Equity		<u>805,862</u>	<u>761,149</u>	<u>766,159</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Auckland Seventh Day Adventist High School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		771,099	847,000	913,025
Locally Raised Funds		140,003	33,600	73,910
International Students		33,305	41,000	40,774
Goods and Services Tax (net)		6,708	-	(2,793)
Payments to Employees		(369,556)	(369,850)	(238,228)
Payments to Suppliers		(584,549)	(566,333)	(625,588)
Interest Paid		(5,765)	-	(6,360)
Interest Received		17,428	19,000	19,278
Net cash from / (to) the Operating Activities		8,673	4,417	174,018
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(49,697)	(154,519)	(161,529)
Purchase of Investments		-	-	(11,710)
Proceeds from Sale of Investments		76,854	150,000	-
Net cash from / (to) the Investing Activities		27,157	(4,519)	(173,239)
Cash flows from Financing Activities				
Finance Lease Payments		(22,861)	(16,182)	(17,341)
Net cash from / (to) Financing Activities		(22,861)	(16,182)	(17,341)
Net Increase/(decrease) in cash and cash equivalents		12,969	(16,284)	(16,562)
Cash and cash equivalents at the beginning of the year	9	164,949	135,982	181,511
Cash and cash equivalents at the end of the year	9	177,918	119,698	164,949

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



Auckland Seventh Day Adventist High School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Reporting Entity

Auckland Seventh Day Adventist 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 2018 to 31 December 2018 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".

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.

Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

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.

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.



Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

Accounts Receivable

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 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 Paragraph 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 Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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 are 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 Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

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 Proprietor 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 Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

2 Government Grants

Operational grants
Teachers' salaries grants
Other MoE Grants
Other government grants

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
748,648	830,000	698,121
1,802,629	1,745,248	1,815,561
22,789	35,000	61,470
35,509	12,000	66,467
2,609,575	2,622,248	2,641,619

3 Locally Raised Funds

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

Revenue

Donations
Fundraising
Other Revenue
Trading
Activities

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
-	20,000	-
4,958	14,000	311
2,783	-	9,178
4,288	2,600	5,791
107,583	-	141,318
119,612	36,600	156,598

Expenses

Trading
Fundraising costs

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
497	500	765
1,308	2,000	311
1,805	2,500	1,076

Surplus/ (Deficit) for the year Locally Raised Funds

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
117,807	34,100	155,522

4 International Student Revenue and Expenses

International Student Roll

2018	2018	2017
Actual	Budget	Actual
Number	(Unaudited)	Number
0	0	0

Revenue

International student fees

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
33,305	41,000	40,774

Expenses

Other Expenses

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
29,974	32,000	31,250
29,974	32,000	31,250

Surplus/ (Deficit) for the year International Students

2018	2018	2017
Actual	Budget	Actual
\$	(Unaudited)	\$
3,331	9,000	9,524

Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

5 Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	106,729	118,036	167,582
Information and communication technology	26,478	34,200	29,796
Extra-curricular activities	47,613	41,910	88,966
Library resources	457	2,500	645
Employee benefits - salaries	2,038,654	1,956,148	2,008,143
Staff development	14,291	18,000	13,432
	<u>2,234,222</u>	<u>2,170,794</u>	<u>2,308,564</u>

6 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,508	8,412	8,408
Board of Trustees Fees	3,880	3,800	4,335
Board of Trustees Expenses	1,774	1,750	1,712
Communication	7,242	6,000	6,063
Consumables	(12,092)	(200)	(10,567)
Operating Lease	8,522	2,450	21,265
Other	15,627	22,630	11,693
Employee Benefits - Salaries	134,937	143,200	132,093
Insurance	5,328	7,972	5,974
Service Providers, Contractors and Consultancy	16,522	16,800	16,334
	<u>191,248</u>	<u>212,814</u>	<u>197,310</u>

7 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	54,253	62,900	56,631
Consultancy and Contract Services	16,826	17,000	19,265
Cyclical Maintenance Expense	17,295	22,000	48,894
Grounds	14,372	8,800	6,456
Heat, Light and Water	40,536	27,800	39,624
Repairs and Maintenance	41,365	32,500	28,532
Use of Land and Buildings	1,200,000	654,500	1,200,345
Security	3,137	-	6,008
Employee Benefits - Salaries	-	15,750	-
	<u>1,387,784</u>	<u>841,250</u>	<u>1,405,755</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

8 Depreciation

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Furniture and Equipment	25,730	40,000	24,607
Information and Communication Technology	46,559	65,000	56,595
Motor Vehicles	-	-	16,837
Leased Assets	12,996	12,000	12,038
Library Resources	2,572	3,000	2,273
	<u>87,857</u>	<u>120,000</u>	<u>112,350</u>

9 Cash and Cash Equivalents

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Cash on Hand	250	250	250
Bank Current Account	128,924	69,448	86,019
Bank Call Account	48,744	50,000	78,680
Cash and cash equivalents for Cash Flow Statement	<u>177,918</u>	<u>119,698</u>	<u>164,949</u>

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

10 Accounts Receivable

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Receivables	16,361	30,000	42,604
Interest Receivable	3,960	5,000	5,075
Bank Staffing Underuse	65,006	30,000	29,159
Teacher Salaries Grant Receivable	122,363	125,000	122,889
	<u>207,690</u>	<u>190,000</u>	<u>199,727</u>
Receivables from Exchange Transactions	20,321	35,000	47,679
Receivables from Non-Exchange Transactions	187,369	155,000	152,048
	<u>207,690</u>	<u>190,000</u>	<u>199,727</u>

11 Inventories

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
School Uniforms	1,493	1,500	1,147
	<u>1,493</u>	<u>1,500</u>	<u>1,147</u>

12 Investments

The School's investment activities are classified as follows:

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Current Asset	417,650	400,000	494,504
Short-term Bank Deposits	<u>417,650</u>	<u>400,000</u>	<u>494,504</u>

Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

13 Property, Plant and Equipment

	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
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

The net carrying value of equipment held under a finance lease is \$71,834 (2017: \$67,593).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and equipment	99,647	84,231	-	-	(24,607)	159,271
Information and communication technology	77,367	70,577	-	-	(56,595)	91,349
Motor vehicles	16,837	-	-	-	(16,837)	-
Leased assets	79,631	-	-	-	(12,038)	67,593
Library resources	13,353	6,376	(1,547)	-	(2,273)	15,909
Balance at 31 December 2017	286,835	161,184	(1,547)	-	(112,350)	334,122

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and equipment	593,064	(433,793)	159,271
Information and communication technology	308,777	(217,428)	91,349
Motor vehicles	91,818	(91,818)	-
Leased assets	103,739	(36,146)	67,593
Library resources	33,364	(17,455)	15,909
Balance at 31 December 2017	1,130,762	(796,640)	334,122



Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

14 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	16,006	25,000	23,760
Accruals	5,774	5,000	4,849
Employee Entitlements - salaries	123,769	125,000	122,889
	<u>145,549</u>	<u>155,000</u>	<u>151,498</u>
Payables for Exchange Transactions	145,549	155,000	151,498
	<u>145,549</u>	<u>155,000</u>	<u>151,498</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	41,903	41,903	41,903
Other	19,131	25,000	24,983
	<u>61,034</u>	<u>66,903</u>	<u>66,886</u>

16 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	163,997	163,997	122,591
Increase to the Provision During the Year	17,295	22,000	48,894
Use of the Provision During the Year	(123,195)	(140,697)	(7,488)
Provision at the End of the Year	<u>58,097</u>	<u>45,300</u>	<u>163,997</u>
Cyclical Maintenance - Current	23,445	9,445	129,854
Cyclical Maintenance - Term	34,652	35,855	34,143
	<u>58,097</u>	<u>45,300</u>	<u>163,997</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):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	28,951	19,381	23,701
Later than One Year and no Later than Five Years	32,423	22,937	46,629
	<u>61,373</u>	<u>42,318</u>	<u>70,330</u>



Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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 (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1. 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, development contributions and proprietor contributions payable to the Proprietor. The amounts collected in total were \$80,831 (2017: \$82,441). 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 \$2,354 (2017: Nil). Included in Revenue Received in Advance (Note 15) is an amount of \$2,354 (2017: Nil) for monies owing to, but yet to be invoiced from The New Zealand Seventh-Day Adventist Schools Association.



Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,880	4,335
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	1,060,039	976,911
Full-time equivalent members	12.00	11.00
Total key management personnel remuneration	1,063,919	981,246
Total full-time equivalent personnel	12.10	11.10

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	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	2018 FTE Number	2017 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	1	-



Auckland Seventh Day Adventist High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

21 Contingencies

There are no contingent assets or liabilities as at 31 December 2018.

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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- operating lease of laptop

No later than One Year

2018 Actual \$	2017 Actual \$
-	1,599
-	1,599

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.

24 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	177,918	119,698	164,949
Receivables	207,690	190,000	199,727
Investments - Term Deposits	417,650	400,000	494,504
Total Loans and Receivables	803,258	709,698	859,180
Financial liabilities measured at amortised cost			
Payables	145,549	155,000	151,498
Finance Leases	55,645	42,318	61,269
Total Financial Liabilities Measured at Amortised Cost	201,194	197,318	212,767

25 Events After Balance Date

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

26 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 AUCKLAND SEVENTH-DAY ADVENTIST
HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Auckland Seventh-Day Adventist High School (the School). The Auditor-General has appointed me, Kurt Sherlock using the staff and resources of Crowe Horwath 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 17, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 23 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board 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 is responsible for the other information. The other information comprises of the Kiwisport report and Annual Plan included on pages 18 to 50, 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 (Revised): *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 Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Kiwi Sport Report

In 2018, 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 – junior 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 2 years.



AUCKLAND SEVENTH-DAY ADVENTIST HIGH SCHOOL

ANNUAL PLAN 2018

Our Vision:

Building a Nation through quality Adventist Christian Education

Our values:

Commitment, Excellence and Respect

Adopted: 18 February, 2019

Signed: _____ (Board Chair)

Please note that the shaded areas in the outcome box refer to how the school has tracked over each term of 2018.

2018 Auckland Seventh-day Adventist High School Annual Plan

Adopted: December, 2018

2018 Draft Analysis of Variance

Strategic Aim	Annual Plan	Outcome	Notes	Time	Responsibility
Biblically based pedagogy and practices will support student learning.	The Godliness vision will be displayed around the school and evident in department and teacher planning.		Explanation of any Variance (why did it happen): <ul style="list-style-type: none"> Vision displayed across the school from beginning of the year – variances in department planning 		SLT/ JF
	Weekly school assemblies will have a special character segment		Evaluation (where to next) planning for the next year. <ul style="list-style-type: none"> Closer monitoring by MLG of unit plans - DP Teaching and Learning to oversee. 		
	School Chaplains will incorporate the Godliness – into school chapels and other chaplaincy programmes		<ul style="list-style-type: none"> Going forward instead of having a regular segment every staff meeting – the Special Character to be put in 2 staff meetings a term. 		
	Students will engage in local service initiatives as an integral part of the school programme.	NA			
The school will implement the North New Zealand Conference G.R.O.W.T.H in all aspects of school life and teaching curriculum. – 2018 focus G - Godliness	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				
Service will be an integral part of school life					

[illegible]

Strategic Aim	Annual Plan	Outcome	Notes	Time	Responsibility
The Board of Trustee is committed to improvement for all students and staff by having a clear vision, policies and practices that ensure equity and accountability for all.	Self-review process is evident and an integral part of Board governance. Evidence will be contained in documents such as Board minutes, Annual Plan and the Analysis of Variance document prepared by the school leadership		Explanation of any Variance (why did it happen): <ul style="list-style-type: none"> Health and Safety meeting happened twice a term instead of monthly. Partly due to change in personnel Not all staff met time frames of appraisal 	Monthly Termly	GT
	The board will review policies under NAG 5 in 2018		Evaluation (where to next) planning for the next year. <ul style="list-style-type: none"> Going forward twice a term is adequate for H&S meetings. 2019 will move to this format. 	Monthly	
	The budget process will be completed in a timely manner Budgets will be set to meet the needs of students 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.			Yearly	
To build the capacity of staff in leadership across the school. Funding is allocated prudently to meet the needs of the school and expenditure is within budget.	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.	NA			
	The Health and Safety committee will meet once a month.			Monthly	

Allocation of resources is reviewed against student needs as part of the budget process year.	Health and Safety items will be a regular feature on staff meeting agendas							
	The Pastoral Care Annual Hui to continue	NA	NA		NA			
	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 school reserves are set at a minimum of \$100k with planned growth in reserves each year.								

Strategic Aim	Annual Plan	Outcome	Notes	Time	Responsibility
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 		<p>Explanation of any Variance (why did it happen):</p> <ul style="list-style-type: none"> Engagement from across school CoL teachers varied this year. We did not get much value from this. <p>Evaluation (where to next) planning for the next year.</p> <ul style="list-style-type: none"> To align the work of the across school teachers with the literacy teachers in the school – CoL focus on writing will drive this. The DP Teaching and Learning to work closely with the new TIC of Learning Support to ensure that gifted and talented students get the extension programmes they need. The DP Teaching and learning to work closely with the Middle Leaders to ensure that gifted and talented students are catered for in programme design and classroom delivery. 	Fortnightly	LN
	To ensure that levels of literacy and numeracy across the school at all levels are meeting the national targets				
	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.							
TIC Careers will organise and implement programmes for supporting students with career choices.							

Review of progress for 2018

Year 9 Literacy Achievement – review of progress for 2018

	Beginning of year TOTAL: 47	End of year TOTAL: 51	Comment on progress
5-ABOVE	7	7	The significant shift has been in the AT curriculum levels.
4-AT	28	34	
3-BELOW	11	10	
2-WAY BELOW	1		

Year 9 Numeracy Achievement – review of progress for 2018

	Beginning of year TOTAL: 40	End of year TOTAL: 51	Comment on progress
5-ABOVE	3	11	The significant shift has been in the ABOVE curriculum level
4-AT	19	20	
3-BELOW	15	16	
2-WAY BELOW	4	3	

- Year 10 Numeracy Achievement – review of progress in 2017

	Beginning of year TOTAL: 33	End of year TOTAL: 47	Comments on progress
6-ABOVE	1		Very significant increase to AT Level of the curriculum
5-AT	4	26	
4-BELOW	11	18	
3-WAY BELOW	17	3	Very significant drop in the Way Below Curriculum Level

• **Year 10 Literacy Achievement – review of progress in 2018**

	Beginning of year	End of year	Comments on progress
6-ABOVE	1	1	9 students made positive shifts
5-AT	8	14	6 students made positive shifts to AT Level of the curriculum
4-BELOW	28	29	
3-WAY BELOW	4	1	3 students made a positive shift from the WAY BELOW curriculum level

Year 11 NCEA Achievement based on Enrolment Cumulative Results

Year 11 NCEA Level 1 Achievement 2018 Summary				
	ASDAH Results 2018 %	National Statistics 2018 %	Decile 1-3 Statistics 2018 %	
Overall results: Enrolment Based (Participation based)	84.6 (86)	70.1	54.3	
L1 Endorsement (current year): Merit	22.7	35.4	24.9	
L1 Endorsement (current year): Excellence	4.5	20.9	10.0	
Literacy:	96.2	84.8	76.5	
Numeracy:	92.3	82.4	73.1	
Ethnicity:	85.4	58.7	53.1	
	80.0	57.9	51.3	
	100	74.7	73.3	
	100	76.0	62.8	
Gender:	91.3	65.7	49.9	
	79.3	74.8	58.9	

- Tracking was shared at Senior Assemblies about once a term.
- The record of credits was distributed to students which motivated students to engage in academic conversations with homeroom teachers and subject teachers which motivated students. Student reflections were trialled in terms 3 and 4 which developed students' ability to identify areas of weakness and strength and enhanced their ownership of their achievement and were displayed outside the DPs office.
- The English department, Science department and PE department provided students offered opportunities to gain more credits before the external exams.
- The Music department offered students opportunities to gain credits in solo and group performances.
- Academic conversations held weekly during skills period supported students in tracking their progress.
- Factors affecting Girls achievement:
 - Some girls had high learning needs
 - High student absence
 - High non submission of assessments

Where to next?

- To support Girls 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 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
 - 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 12 NCEA Achievement: based on Enrolment Cumulative Results

Year 12 NCEA Level 2 Achievement 2017 Summary			
	ASDAH Results 2018 %	National Statistics 2018 %	Decile 1-3 Statistics 2018 %
Overall results (Participation based)	71.8 (78)	76.1	54.3
Endorsement:			
Excellence	14.3	16.4	6.4
Merit	17.9	26.1	16.7
Ethnicity:			
Pasifika	73.7	69.6	66.5
Maori			
Gender:			
Male	56.3	72.5	62.9
Female	82.6	79.7	70.6

Overall Explanation of any variance:

- Level 2 achievement was similar to the results achieved in 2017 and about 5% below national statistics by about 5% higher than the decile 1-3 schools.
- 17.9% gained merit endorsement for level 2 which is higher than 2017 and for the first time 14.3% achieved level 2 excellence endorsement which is similar to national statistics and 8% higher than Decile 1-3 statistics.
- Ethnicity achievement:
 - Pasifika students' achievement continues to trend slightly higher than national statistics and exceeded decile 1-3 statistics by about 7%.
- Factors affecting achievement in Level 2:
 - The DTech/Computing teacher resigned at the end of Term 2 and the long term reliever was not adequately skilled to support students in completing assessments.
 - Students did not meet deadlines
 - Irregular attendance

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

- The school has filled the vacancy for DTECH with a qualified and experienced teacher who is highly motivated.
- A TeachFirstNZ participant has been recruited who has the expertise and skills needed to implement the Digital technology achievement standards.

Year 13 Achievement:

Year 13 NCEA Level 3 Achievement 2018			
	ASDAH Results 2018 %	National Statistics 2018 %	Decile 1-3 Statistics 2018 %
Overall results (Participation based)	69.7 (80)	63.7	54.1
Endorsement:			
Excellence			
Merit	4.3	28.0	15.5
Ethnicity			
Pasifika	76.7	56.1	56.0
NZ European			
Gender:			
Male:	57.9	58.6	50.1
Female:	85.7	68.4	57.4

Year 13 University Entrance Achievement 2018			
	ASDAH Results 2018 %	National Statistics 2018 %	Decile 1-3 Statistics 2018 %
Overall results	33.3	59.9	35.2
Ethnicity:			
Pasifika	32.3	34.0	27.6
NZ European	50	68.1	49.5
Gender:			
Male:	37.5	53.2	29.3
Female:	29.4	65.6	40.1

Overall Explanation of any variance:

- 69.7% of Year 13s achieved Level 3 based on enrolment statistics which is significantly higher (15%) and 20% higher (80%) than in 2017 and is slightly higher (5%) than national statistics and significantly higher (15%) than the decile 1-3 statistics. This has is an outstanding result.

- 4.3% of students achieved NCEA Level 3 with Merit which was significantly lower than 2017, lower than national statistics decile 1-3 schools.
- Level 3 Ethnicity achievement:
 - Pasifika achievement was around 20% higher national and decile 1-3 statistics.
- Level 3 gender statistics:
 - Girls achieved significantly higher around 30% than boys and significantly higher (14%) than national statistics and 28% higher than Decile 1-3.
 - Boys achieved similar to national statistics and 7% higher than Decile 1-3.
- University Entrance Achievement:
 - ASDAH's statistics slightly higher (4%) higher than in 2017, and significantly lower (13%) than national statistics but higher (9%) than decile 1-3 statistics.
- Factors affecting achievement:
 - Coconstruction meetings focusing on individual students' needs and sharing successful strategies
 - School wide drive to ensure students meet deadlines and complete assessments
 - Regular attendance monitoring and addressing absence

Where to next?

- Continue with effective strategies used to ensure students complete assessments
- Subject teachers to focus on students achieving the minimum requirements of 14 credits in 3 subjects achieve UE.

Overall Explanation of any variance:

One of the things that has worked well is the school wide tracking of Attendance. Strategies in place to place to motivate students to complete assessments and meet deadlines. Literacy and Numeracy mentors who worked alongside students to reinforce learning through individual support. Coconstruction groups by Year Level shared effective strategies to meet the needs of individual needs. Lack of skilled and experienced staff to implement the curriculum as a result of teacher shortage.

Where to next?

Ensure skilled and experienced staff are recruited to deliver the curriculum.
All subject areas to contribute towards University Entrance requirements to raise the UE success rate.

Strategic Aim	Annual Plan	Outcome	Notes	Time	Responsibility
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.	Posters of the school motto and values will be displayed in classrooms and around the school.		Explanation of any Variance (why did it happen): <ul style="list-style-type: none"> Tracking of attendance is regular. DP reports to the BOT monthly and at staff meetings. The 90% target was not reached in the school. Average attendance is 84% Learning Journals and academic conversations were not consistent through out the school. Will need closer monitoring in 2019 Evaluation (where to next) planning for the next year. <ul style="list-style-type: none"> Follow up by Pastoral Team with families earlier Home room teachers to report on the academic conversations and the use of journals in the year level co-construction meetings Closer monitoring of the homeroom use of academic journals to be done by the DP Pastoral Care and the Deans. 		JF
	Assemblies and chapel programmes will be used to reinforce the agreed shared PB4L values and motto of the school				
	The Loves Me Not Programme will run annually in the school for years 12 and 13.	NA			
	The school counsellor will continue to be available to parents and whanau who need extra support				
	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.				

[illegible]

Strategic Aim	Annual Plan	Outcome	Notes	Time	Responsibility
The school will engage families, parents and whanau by providing meaningful information to help empower them to support their child's progress and achievement.	NCEA information evenings will be organized for parents early in term 1 and revisited in term 3		Explanation of any Variance (why did it happen): <ul style="list-style-type: none"> NCEA evening information done in parent/teacher interviews Year level targets to be finalised when all results are in. 		SLT/JF/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.		Evaluation (where to next) planning for the next year. <ul style="list-style-type: none"> To continue the community engagement begun this year and get feedback on how to strengthen it. 		
	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 provide relevant, quality career education and pathway guidance for all students.	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				

[illegible]

[illegible]

[illegible]

Strategic Aim	Annual Plan	Outcome	Notes	Time	Responsibility
To continue a coordinated regular professional learning programme that focuses on evidence based practices that aim at continually improving student progress and outcome	To continue with the Tuesday morning PLD sessions and to continue to work in cross curricular co-construction groups		Explanation of any Variance (why did it happen): Evaluation (where to next) planning for the next year. Most targets in this area have been achieved through the weekly PLD staff sessions.		LN
	Teachers will develop an understanding of what constitutes 'good practice'.				
	Programmes and teaching methods will identify the learner's deferring capabilities, needs and interests.		Next year the school is continuing it's Student Centred Leadership PLD with the University of Auckland Centre of Educational Leadership.		
To promote ownership of learning through the teaching as inquiry cycle	Teaching and learning is collaborative, reflective and inquiry-based for the teacher and learner, and future focused				
	Teachers will show evidence of development of pedagogy and shared practice learnt from PLD.				
	Teachers will develop an inquiry that includes PB4L and effective teaching strategies.				
	Teachers will show evidence of effective use of digital technologies for learning.				

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Strategic Aim	Annual Plan	Outcomes	Notes	Time	Responsibility
<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. The board will use its planning and reporting timeline for reviews		Explanation of any Variance (why did it happen): Evaluation (where to next) planning for the next year. All targets in this sections have been achieved.		GT/LN
	The SLT will carry out regular reviews of how it is tracking with the implementation of the strategic and annual plan. The SLT will conduct termly reviews of its implementation of the annual plan				
	HOD's and TIC's will carry out termly reviews of student achievement and how their departments are tracking towards meeting the school goals.				
	All teaching staff to undertake a teacher inquiry				

[illegible]