

Auckland SDA High School

Annual Report for the year ended 31 December 2020

Ministry Number:	93
Principal:	Gloria Teulilo
School Address:	119 Mountain Road, Mangere Bridge, Auckland 1022
School Postal Address:	PO Box 59047, Mangere Bridge, 2151
School Phone:	09-2759640
School Email:	principal@asdah.school.nz
Service Provider:	Edtech Financial Services Ltd

Auckland Seventh-day Adventist High School
Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired/expires
Stephen Davies	Chair	Proprietor Appointed	Businessman	6/2022
Paul Honnor	Deputy Chair	Parent Elected	Businessman	6/2022
Gloria Teulilo	Member	Principal	Principal	
Mark Ryan	Member	Parent Elected	Self Employed	6/2022
Matthew Butler	Member	Parent Elected	Employed	6/2022
Viola Edwards	Member	Proprietor Appointed	Employed	6/2022
David Vinzon	Member	Parent Elected	Employed	6/2022
Toka Bates	Member	Parent Elected	Employed	6/2022
Maika Peehikuru	Member	Parent Elected	Pastor	6/2022
Hugh Heenan	Member	Proprietor Appointed	Employed	6/2022
Kolini Manu	Student Rep	Election	Student	6/2022
Lupe Hala	Student Rep	Election	Student	6/2022
Jessie Fuamatu	Staff Rep	Appointed	Deputy Principal	

Auckland SDA High School

Annual Report

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Auckland SDA High School
Statement of Responsibility
For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Stephen Davies
Full Name of Board Chairperson


Signature of Board Chairperson

10/06/2021
Date:

Gloria Tentilo
Full Name of Principal


Signature of Principal

10/06/21
Date:

Auckland SDA High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual	2020 Budget (Unaudited)	2019 Actual
		\$	\$	\$
Revenue				
Government Grants	2	3,456,322	2,759,540	2,869,974
Locally Raised Funds	3	123,285	192,481	161,712
Use of Proprietor's Land and Buildings		1,200,000	1,200,000	1,200,000
Interest Income		12,150	15,000	16,851
International Students	4	-	45,500	38,503
		4,791,757	4,212,521	4,287,040
Expenses				
Locally Raised Funds	3	3,231	1,150	57,185
International Students	4	43	35,569	36,831
Learning Resources	5	2,635,478	2,401,497	2,433,442
Administration	6	277,086	240,772	186,584
Finance		909	1,800	4,274
Property	7	1,437,215	1,428,127	1,403,875
Depreciation	8	95,616	135,000	132,664
Loss on Disposal of Property, Plant and Equipment		27,287	-	-
		4,476,865	4,243,915	4,254,855
Net Surplus / (Deficit) for the year		314,891	(31,394)	32,185
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		314,891	(31,394)	32,185

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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January		845,066	806,651	805,861
Total comprehensive revenue and expense for the year		314,891	(31,394)	32,185
Capital Contributions from the Ministry of Education		-	7,020	7,020
Contribution - Furniture and Equipment Grant				
Equity at 31 December	23	1,159,957	782,277	845,066
Retained Earnings		1,159,957	782,277	845,066
Equity at 31 December		1,159,957	782,277	845,066

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 2020

		2020 Notes	2020 Actual	Budget (Unaudited)	2019
			\$	\$	\$
Current Assets					
Cash and Cash Equivalents	9		533,877	324,382	156,729
Accounts Receivable	10		305,613	158,388	176,861
GST Receivable			14,085	14,085	11,800
Prepayments			-	-	3,564
Inventories	11		1,545	1,545	1,493
Investments	12		311,203	311,203	518,422
			1,166,323	809,603	868,869
Current Liabilities					
Accounts Payable	14		202,032	202,031	166,874
Revenue Received in Advance	15		15,703	15,703	11,162
Provision for Cyclical Maintenance	16		42,150	66,650	23,526
Finance Lease Liability - Current Portion	17		4,132	4,132	10,034
			264,016	288,516	211,596
Working Capital Surplus/(Deficit)					
			902,307	521,087	657,273
Non-current Assets					
Property, Plant and Equipment	13		318,304	301,427	246,854
			318,304	301,427	246,854
Non-current Liabilities					
Provision for Cyclical Maintenance	16		59,416	39,000	55,300
Finance Lease Liability	17		1,237	1,237	3,761
			60,653	40,237	59,061
Net Assets					
			1,159,957	782,277	845,066
Equity					
	23		1,159,957	782,277	845,066

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 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		1,250,365	1,050,773	968,379
Locally Raised Funds		164,527	197,022	170,104
Interest Received		13,783	16,634	17,969
International Students		-	45,500	38,503
Payments to Employees		(560,673)	(501,086)	(489,837)
Payments to Suppliers		(474,138)	(614,930)	(500,314)
Cyclical Maintenance Payments in the year		(17,961)	-	(15,203)
Goods and Services Tax (net)		(2,285)	(2,285)	(4,148)
Interest Paid		(909)	(1,800)	(4,274)
Net cash from/(to) Operating Activities		372,708	189,828	181,179
Cash flows from Investing Activities				
Proceeds from Sale of Investments		207,219	207,219	-
Purchase of Property Plant & Equipment (and Intangibles)		(194,353)	(191,716)	(2,594)
Purchase of Investments		-	-	(253,777)
Net cash from/(to) Investing Activities		12,866	15,503	(256,371)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	7,020	7,020
Finance Lease Payments		(8,425)	(6,283)	46,983
Net cash from/(to) Financing Activities		(8,425)	737	54,003
Net increase/(decrease) in cash and cash equivalents		377,148	206,068	(21,189)
Cash and cash equivalents at the beginning of the year	9	156,729	118,314	177,918
Cash and cash equivalents at the end of the year	9	533,877	324,382	156,729

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

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



Auckland SDA High School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are 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 Crown.

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 income in the period the school uses the land and building.

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 and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

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 SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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

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

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.

Property, Plant and Equipment

Land and buildings owned by the Crown 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 Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	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



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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 O 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.



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. 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.

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 2020

2 Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,008,385	929,248	876,478
Teachers' Salaries Grants	2,205,738	1,745,248	1,888,217
Other MoE Grants	204,394	77,930	51,087
Other Government Grants	37,805	7,114	54,192
	3,456,322	2,759,540	2,869,974

The School has opted in to the donations scheme for this year. Total amount received was \$37,050

Other MOE Grants total includes additional COVID-19 funding totalling \$113,483 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	800	-	32,019
Activities	121,615	186,881	67,392
Trading	870	600	4,244
Fundraising	-	5,000	7,647
Overseas Travel	-	-	50,410
	123,285	192,481	161,712
Expenses			
Trading	2,579	800	-
Fundraising (Costs of Raising Funds)	652	350	6,775
Overseas Travel	-	-	50,410
	3,231	1,150	57,185
Surplus/ (Deficit) for the year Locally Raised Funds	120,055	191,331	104,527

4 International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	0	0	0
Revenue			
International Student Fees	-	45,500	38,503
Expenses			
Other Expenses	43	35,569	36,831
	43	35,569	36,831
Surplus/ (Deficit) for the year International Students	(43)	9,931	1,672



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	108,017	181,245	119,658
Information and Communication Technology	49,070	44,500	43,562
Extra-Curricular Activities	32,683	52,200	46,253
Library Resources	257	3,200	1,726
Employee Benefits - Salaries	2,419,262	2,092,352	2,202,952
Staff Development	26,190	28,000	19,291
	2,635,478	2,401,497	2,433,442

6 Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	9,188	10,566	8,920
Board of Trustees Fees	9,230	4,000	-
Board of Trustees Expenses	2,268	1,950	2,481
Communication	11,720	8,500	10,787
Consumables	12,430	15,100	(1,954)
Operating Lease	14	3,000	(31,469)
Other	17,560	24,500	19,006
Employee Benefits - Salaries	192,774	148,900	157,241
Insurance	5,619	7,972	5,600
Service Providers, Contractors and Consultancy	16,284	16,284	15,972
	277,086	240,772	186,584

7 Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	79,439	66,500	58,376
Cyclical Maintenance Expense	40,701	25,327	35,932
Grounds	13,194	17,500	15,287
Heat, Light and Water	35,736	44,800	37,986
Repairs and Maintenance	40,097	42,000	30,890
Use of Land and Buildings	1,200,000	1,200,000	1,200,000
Security	8,112	12,000	4,850
Employee Benefits - Salaries	19,936	20,000	20,554
	1,437,215	1,428,127	1,403,875

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 2020

8 Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Furniture and Equipment	26,532	55,000	31,131
Information and Communication Technology	57,657	65,000	36,761
Leased Assets	8,405	12,000	61,864
Library Resources	3,022	3,000	2,908
	95,616	135,000	132,664

9 Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	250	250	250
Bank Current Account	531,852	322,357	1,700
Bank Call Account	1,775	1,775	1,774
Short-term Bank Deposits	-	-	153,005
Cash and cash equivalents for Statement of Cash Flows	533,877	324,382	156,729

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

10 Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Interest Receivable	1,208	1,208	2,842
Bank Staffing Underuse	147,224	-	36,481
Teacher Salaries Grant Receivable	157,180	157,180	137,538
	305,613	158,388	176,861
Receivables from Exchange Transactions	1,208	1,208	2,842
Receivables from Non-Exchange Transactions	304,404	157,180	174,019
	305,613	158,388	176,861

11 Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	1,545	1,545	1,493
	1,545	1,545	1,493

12 Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	311,203	311,203	518,422
Total Investments	311,203	311,203	518,422



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Property, Plant and Equipment

	Opening Balance					
	(NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020						
Furniture and Equipment	\$ 164,446	\$ 55,747	\$ (170)	\$ -	\$ (26,532)	\$ 193,491
Information and Communication Technology	44,828	134,783	(27,117)	-	(57,657)	94,837
Leased Assets	17,224	-	-	-	(8,405)	8,819
Library Resources	20,356	3,823	-	-	(3,022)	21,157
Balance at 31 December 2020	246,854	194,353	(27,287)	-	(95,616)	318,304

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020			
Furniture and Equipment	\$ 612,114	\$ (418,623)	\$ 193,491
Information and Communication Technology	453,242	(358,405)	94,837
Motor Vehicles	91,817	(91,817)	-
Leased Assets	25,946	(17,127)	8,819
Library Resources	46,965	(25,808)	21,157
Balance at 31 December 2020	1,230,084	(911,780)	318,304

The net carrying value of equipment held under a finance lease is \$8,819 (2019: \$17,224).

	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



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

14 Accounts Payable

	2020	2020	2019
	Budget		
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	19,646	19,646	18,695
Accruals	6,188	6,188	6,542
Employee Entitlements - Salaries	176,197	176,197	141,637
	<u>202,032</u>	<u>202,031</u>	<u>166,874</u>
Payables for Exchange Transactions	202,032	202,031	166,874
	<u>202,032</u>	<u>202,031</u>	<u>166,874</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2020	2020	2019
	Budget		
	Actual	(Unaudited)	Actual
	\$	\$	\$
Other	15,703	15,703	11,162
	<u>15,703</u>	<u>15,703</u>	<u>11,162</u>

16 Provision for Cyclical Maintenance

	2020	2020	2019
	Budget		
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	78,826	78,826	58,097
Increase/(decrease) to the Provision During the Year	40,701	25,327	35,932
Use of the Provision During the Year	(17,961)	1,497	(15,203)
Provision at the End of the Year	<u>101,566</u>	<u>105,650</u>	<u>78,826</u>
Cyclical Maintenance - Current	42,150	66,650	23,526
Cyclical Maintenance - Term	59,416	39,000	55,300
	<u>101,566</u>	<u>105,650</u>	<u>78,826</u>

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer equipment.
Minimum lease payments payable (includes interest portion):

	2020	2020	2019
	Budget		
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	4,721	-	10,943
Later than One Year and no Later than Five Years	1,314	-	4,075
Later than Five Years	-	-	-
	<u>6,035</u>	<u>-</u>	<u>15,018</u>



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 [or vice versa]. These include attendance dues, building levy and special character donations payable to the Proprietor [update as appropriate]. The amounts collected in total were \$92,601 (2019: \$76,578). 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 \$6,272 (2019: \$1,763).



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	9,230	-
Full-time equivalent members	0.07	0.17
<i>Leadership Team</i>		
Remuneration	1,226,058	1,117,729
Full-time equivalent members	12.00	12.00
Total key management personnel remuneration	<hr/> 1,235,288	1,117,729
Total full-time equivalent personnel	<hr/> 12.07	<hr/> 12.17

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:

	2020 Actual \$000	2019 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	140-150	130-135
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees receiving total remuneration over \$100,000

Salary and Other Payments	110-120	110-120
Number of Other employees involved	2.00	-

(2019: No other employee received total remuneration over \$100,000).

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

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020.

(Contingent liabilities and assets as at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.



Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

22 Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: 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.

24 Financial Instruments

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
Financial assets measured at amortised cost			
Cash and Cash Equivalents	\$ 533,877	\$ 324,382	\$ 156,729
Receivables	305,613	158,388	176,861
Investments - Term Deposits	311,203	311,203	518,422
Total Financial assets measured at amortised cost	<u>1,150,693</u>	<u>793,973</u>	<u>852,012</u>
Financial liabilities measured at amortised cost			
Payables	202,032	202,031	166,874
Finance Leases	5,370	5,369	13,795
Total Financial Liabilities Measured at Amortised Cost	<u>207,401</u>	<u>207,400</u>	<u>180,669</u>

25 Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF AUCKLAND SEVENTH-DAY ADVENTIST HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020**

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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 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 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 June 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.
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Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwisport information, 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

2020 Analysis of Variance

Building a nation through quality Adventist Christian Education

Values:

Commitment, Excellence, Respect

Adopted: 22 February, 2021

Signed:  _____ Board Chair

Strategic Aim	Measures	T1	T2	T3	T4	Notes	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 2020 is Ownership of Learning 	<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>					<p>Explanation of any variance Most of the targets in these areas were met</p> <p>Evaluation (where to next) planning for next year.</p>	Termly	SLT - JF
<p>That ASDAH will be a school that is welcoming of all faiths.</p>	<p>The Ownership of Learning vision will be displayed around the school and evident in department and teacher planning.</p>					<p>The school will continue to follow what is set out in the strategic plan for 2021</p>		
	<p>School Chaplains will incorporate the Ownership of Learning– into school assemblies, chapels and other chaplaincy programmes</p>							
<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>	<p>Policy and procedure review will be timely and regular to ensure effective school governance and management.</p>					<p>Explanation of any variance All targets in this area were met</p> <p>Evaluation (where to next) planning for next year.</p>	Monthly	GT
	<p>The board will monitor student progress through regular reporting at monthly BOT meetings</p>					<p>Despite COVID interruptions, the board continued to meet and go through their processes online. This will continue in 2021</p>		

Funding is allocated prudently to meet the needs of the school and expenditure is within budget.	Allocation of all resources will be done against a review of student needs.				if lock down were to happen again.		
	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			
	The Health and Safety committee will meet once a month.						
	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.						

	<p>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.</p> <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>	<p>That leadership throughout the school will focus on achievement that will challenge every student to reach their full potential. They will do this by:</p> <ul style="list-style-type: none"> Using achievement data to target the learning needs of all students and to inform effective teaching practices <p>To ensure that levels of literacy and numeracy across the school at all levels are meeting the national targets</p> <p>To ensure that the achievement for Maori, Pasifika and boys will exceed national levels for similar decile</p> <p>Providing programmes that will meet the needs of gifted students and students that need accelerating.</p> <p>All departments of the school will use formative and summative data to track student achievement.</p> <p>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.</p> <p>HOD's and TICs will show evidence that they have managed department staff for timely reporting of achievement results</p>					<p>Explanation of any variance The variance we experienced was due to the COVID disruptions to learning.</p> <p>Evaluation (where to next) planning for next year.</p> <p>The school is better prepared in terms of shifting to distance and online learning should it be required in 2021. While this brings its own challenges and disruptions, being better prepared should minimise the challenges that were faced in delivering learning that were experienced in 2020.</p>	Termly	LN/JF
			N A						

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.	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.						
	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.	NCEA information evenings will be organized for parents early in term 1 and revisited in term 3	N A	N A		Explanation of any variance There were parent meetings that could not take place due to COVID. Evaluation (where to next) planning for	Termly	LN

All members of the school community will be respectful and inclusive in all their interactions with each other.	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.					next 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.					The school will continue to engage with families online. The school is now utilising KMAR more in its communication with families		
	To continue with parent teacher interviews and academic counselling for parents to have opportunities to talk with their child's teacher		N A	N A				
	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 evenings		N A	N A				
	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			
	To use social media platforms to keep the school community informed around activities of the school.							

	To use social media platforms to get positive ASDAH stories out into the community						
	To continue to build positive relationships with our feeder school and CoL partners						
To continue to work with the Mangere Kahui Ako to achieve the CoL achievement targets	To work with the Mangere Kahui Ako to achieve the CoL targets for the year.						
The leadership team will actively promote a culture of equity and academic excellence through the school by the use of data.	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 all year levels, the roll based statistics showed that they did not meet the targets. However participation statistics showed that level 2 and 3 achieved above target, however UE results were lower than the previous year.	Termly/ Monthly
Staff will use innovative learning pedagogy, culturally responsive and relational pedagogy that is inclusive of all students	88% of Year 12 students will gain NCEA Level 2	N A				Covid had a big impact on the variance between the set and achieved targets.	LN
	80% of Year 13 students will gain NCEA Level 3	N A				Please refer below to detailed explanation.	
	50% of Year 13 students will gain UE	N A				Evaluation (where to next) planning for next year. That the school will continue to prioritise the learning of every student.	
	80% of Year 9 student will be at or above level 4 in Reading and Writing	N A				That every department in the school will have resources ready to move learning online or distance when the need arises.	
	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							
	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 ** Student Agency • 2021 – Wellbeing** and CoL Targets 								
	To continue with the Tuesday morning PLD sessions and to continue to work in cross curricular co-construction groups								
	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								

	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.	N A					
	Teachers will show evidence of effective use of digital technologies for learning.						
	PLD evidence will be linked to appraisal.	N A			N A		
To grow a school wide community that will self-review, evaluate and use inquiry as a means of improving outcomes for all students.	The board will carry out regular reviews of educational outcomes, policies and financial performance.				Explanation of any variance All targets in this area were met	Termly	GT
	The SLT will carry out regular reviews of how it is tracking with the implementation of the strategic and annual plan				Evaluation (where to next) planning for next year.		
	All HODs/TICs will carry out regular reviews of how their departments are tracking in meeting set targets				That the school will continue with the strong focus on review for continuing improvement.		
To promote reflective, evidence based teaching practice through regular evaluation of teaching practice	Student voice will be part of the review process.						

Review of achievement progress targets for 2020

ACHIEVEMENT 2016-2020

	2020	2019	2018	2017	2016
UE	38% (17)	46.4 (13) (43.3)	33.3	29.7	32.3
LEVEL 3	86% (37) <i>Participation and number of students</i>	57.1 (17) (56.7)	80 (24) (69.7)	60.6 (20) (54.1)	60 (15) (48.4)
LEVEL 2	86% (36)	82 (41) (74.5)	78 (29) (71.8)	81.0 (34) (75)	86.8 (33) (86.8)
LEVEL 1	77% (37)	77.7 (35) (70.2)	86 (44) (84.6)	81.1 (30) (75)	82.6 (38) (73.6)

Year 9 Literacy Achievement – review of progress for 2020

	Beginning of year TOTAL: 74	End of year TOTAL: 71	Comment on progress
6			The significant positive shift is evident at

5-ABOVE	3	14	curriculum 3 into curriculum 4 which is the benchmark for Year 9
4-AT	41	43	
3-BELOW	23	11	
2-WAY BELOW	7	3	

Year 9 Numeracy Achievement – review of progress for 2020

	Beginning of year TOTAL: 70	End of year TOTAL: 71	Comment on progress
5-ABOVE	13	19	The significant shift has been at curriculum level level 5 which is above the curriculum level benchmark for Year 9
4-AT	31	30	
3-BELOW	25	22	
2-WAY BELOW	1		

Year 10 Literacy Achievement – review of progress in 2020

	Beginning of year TOTAL: 65	End of year TOTAL: 64	Comments on progress

6-ABOVE	1	10	Very significant increase at Level 6 of the curriculum
5-AT	28	35	Significant increase at curriculum level 5
4-BELOW	36	11	Significant decrease at Level 4 of the curriculum
3-WAY BELOW		8	Some students still at Level 3 of the curriculum
2			

Year 10 Numeracy Achievement – review of progress in 2020

	Beginning of year TOTAL: 73	End of year TOTAL: 73	Comments on progress
6-ABOVE		13	Significant increase in students achieving above the curriculum level at Year 10
5-AT	42	27	Very significant decrease in the number of students achieving at Level 5 of the curriculum
4-BELOW	20	21	
3-WAY BELOW	10	12	

2	1		
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Overall Explanation of any variance:

- Overall results for Level 1:
 - 70% of Year 11 achieved NCEA Level 1 in 2020. This is 2.3% lower than last year's ASDAH statistics. This is 8.3% higher than decile 1-3 schools and similar to the national statistics for Year 11.
- Level 1 Numeracy:
 - Numeracy results dropped by 11%. This is by 9% when compared with national statistics and lower than Decile 1-3 statistics by 3%.
- Level 1 Literacy:
 - 96% of Year 11 students achieved their literacy requirements which is similar to the literacy results achieved in 2019.
 - Literacy achievement continues to trend around 10% higher than current national statistics and 16% higher than Decile 1-3 statistics.
- Course endorsement:
 - A significant increase of % 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 than national statistics and Decile 1-3 statistics.

- Gender Statistics
 - There was an increase (9%) in girl's achievement since 2019 slightly higher (5%) than national statistics and significantly higher by 13% than Decile 1-3 statistics
 - 64.3% boys achieved NCEA Level 1 at ASDAH in 2020 which was significantly lower by 20% in 2019 and slightly lower (4%) than national statistics and slightly higher than the decile 1-3 statistics.
 - Of the 11 students who did not Achieve Level 1, 7 students who did not achieve achieved the level 1 credits but did not achieve numeracy.
- In an initial analysis of the data staff identified the following factors affecting achievement
 - Students had ESOL needs
 - Students' poor attendance
 - Due to lockdown, students' motivation diminished

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

Year 12 NCEA Achievement

Overall Explanation of any variance:

- There has been a decrease in achievement (7%) at Level 2 in the roll-based data, in participation data shows there is a slight increase
- There has been an increase in Excellence endorsements and a decrease in Merit endorsements were noted
- There was drop in boys' achievement by 7% and 12% in girls achievement but similar to the national and Decile 1-3 statistics.
- Ethnicity achievement:
 - Pasifika students' achievement continues to trend similar to the national statistics and decile 1-3 statistics
- Factors affecting Girls achievement in Level 2:
 - Roll-based statistics causes the statistics to be skewed as students that relocated during the year were included.

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

- 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:

Overall Explanation of any variance:

- Significant improvement in achievement by 15% in Year 13 achieved Level 3 based on participation statistics which is significantly lower (15%) which is similar to the national statistics and slightly higher (5%) than the decile 1-3 statistics.
- 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 achievement increased by about 8% which is higher than national and Decile 1-3 statistics
 - There was a 15% increase in achievement of boys which is higher than national and Decile 1-3 statistics.
- University Entrance Achievement:
 - ASDAH's statistics dropped by about 10% in UE, which is significantly lower than lower than (17%) than national statistics but significantly higher than decile 1-3 statistics.

- Factors affecting achievement:
 - Students in the trade pathways achieved Level 3 by completing Unit Standards relevant to their pathways.

Where to next?

- Career education through Career advisor, Homeroom Teachers, Subject Teachers to continue academic conversations around career pathways
- 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.

Kiwi Sport Report

In 2020, 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. Volly 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 year, due to COVID, a lot of sport was disrupted, but whatever little sports season we had, we used Kiwi Sport money for what was listed above.