

Auckland SDA High School

Annual Report for the year ended 31 December 2021

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

For the year ended 31 December 2021

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

Auckland SDA High School

Annual Report

For the year ended 31 December 2021

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Auckland SDA High School
Statement of Responsibility
For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Stephen Davies

Full Name of Presiding Member

Gloria Tentilo

Full Name of Principal



Signature of Presiding Member



Signature of Principal

14/09/2022

Date:

14/09/2022

Date:

Auckland SDA High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,552,717	4,201,826	3,456,322
Locally Raised Funds	3	146,794	155,282	123,285
Use of Proprietor's Land and Buildings		-	-	1,200,000
Interest Income		6,919	10,000	12,150
		<hr/> 4,706,430	<hr/> 4,367,108	<hr/> 4,791,757
Expenses				
Locally Raised Funds	3	280	-	3,231
International Students	4	-	-	43
Learning Resources	5	2,972,744	2,539,671	2,635,478
Administration	6	502,372	269,468	277,086
Finance		995	5,000	909
Property	7	967,423	1,477,638	1,437,215
Depreciation	12	112,565	135,000	95,616
Loss on Disposal of Property, Plant and Equipment		485	-	27,287
		<hr/> 4,556,864	<hr/> 4,426,777	<hr/> 4,476,865
Net Surplus / (Deficit) for the year		149,566	(59,669)	314,891
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/> 149,566	<hr/> <hr/> (59,669)	<hr/> <hr/> 314,891

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 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January	<u>1,159,957</u>	<u>1,151,264</u>	<u>845,066</u>
Total comprehensive revenue and expense for the year	149,566	(59,669)	314,891
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>1,309,523</u>	<u>1,091,595</u>	<u>1,159,957</u>
Retained Earnings	1,309,523	1,091,595	1,159,957
Reserves	-	-	-
Equity at 31 December	<u>1,309,523</u>	<u>1,091,595</u>	<u>1,159,957</u>

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

Auckland SDA High School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	289,421	702,847	533,877
Accounts Receivable	9	278,315	306,200	305,613
GST Receivable		4,142	14,000	14,085
Prepayments		2,901	-	-
Inventories	10	1,265	1,500	1,545
Investments	11	813,040	-	311,203
		<u>1,389,084</u>	<u>1,024,547</u>	<u>1,166,323</u>
Current Liabilities				
Accounts Payable	13	270,139	203,200	202,032
Revenue Received in Advance	14	10,501	15,700	15,703
Provision for Cyclical Maintenance	15	23,257	42,150	42,150
Finance Lease Liability	16	6,851	1,276	4,132
		<u>310,748</u>	<u>262,326</u>	<u>264,017</u>
Working Capital Surplus/(Deficit)		1,078,336	762,221	902,307
Non-current Assets				
Property, Plant and Equipment	12	320,656	388,790	318,304
		<u>320,656</u>	<u>388,790</u>	<u>318,304</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	80,112	59,416	59,416
Finance Lease Liability	16	9,357	-	1,237
		<u>89,469</u>	<u>59,416</u>	<u>60,653</u>
Net Assets		<u>1,309,523</u>	<u>1,091,595</u>	<u>1,159,957</u>
Equity		<u>1,309,523</u>	<u>1,091,595</u>	<u>1,159,957</u>

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

Auckland SDA High School

Statement of Cash Flows

For the year ended 31 December 2021

	2021	2021	2020
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,528,143	1,152,314	1,250,365
Locally Raised Funds	141,592	155,279	164,527
Goods and Services Tax (net)	9,944	85	(2,285)
Payments to Employees	(308,537)	(585,743)	(560,673)
Payments to Suppliers	(1,013,063)	(650,904)	(492,099)
Interest Paid	(995)	(5,000)	(909)
Interest Received	4,860	10,008	13,782
Net cash from Operating Activities	361,944	76,039	372,708
Cash flows from Investing Activities			
Sales/(Purchase) of Property Plant and Equipment	(116,487)	(231,432)	12,866
Purchase of Investments	(501,837)	-	-
Proceeds from Sale of Investments	-	311,203	-
Net cash from/(to) Investing Activities	(618,324)	79,771	12,866
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	-
Finance Lease Payments	11,924	21,853	(8,425)
Net cash from/(to) Financing Activities	11,924	21,853	(8,425)
Net increase/(decrease) in cash and cash equivalents	(244,456)	177,663	377,148
Cash and cash equivalents at the beginning of the year	8 533,877	525,184	156,729
Cash and cash equivalents at the end of the year	8 289,421	702,847	533,877

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the 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 15.

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 12.

Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are 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.

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 2021

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 Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

Auckland SDA High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

Revenue Received in Advance

Revenue received in advance relates to revenue where there are unfulfilled obligations for the School to provide services in the future. The funds 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 2021

Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,025,196	1,061,363	1,008,385
Teachers' Salaries Grants	2,408,130	1,851,736	2,205,738
Use of Land and Buildings Grants	750,000	1,200,000	-
Resource Teachers Learning and Behaviour Grants	266	6,736	-
Other MoE Grants	369,110	75,991	204,394
Other Government Grants	15	6,000	37,805
	<u>4,552,717</u>	<u>4,201,826</u>	<u>3,456,322</u>

The School has opted in to the donations scheme for this year. Total amount received was \$46,200. (2020 : \$37,050 was received)

Other MOE Grants total includes additional COVID-19 funding totalling \$30,776 for the year ended 31 December 2021.

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	2,800	3,000	800
Fees for Extra Curricular Activities	142,947	149,482	121,615
Trading	1,047	2,000	870
Fundraising & Community Grants	-	800	-
	<u>146,794</u>	<u>155,282</u>	<u>123,285</u>
Expenses			
Trading	280	-	2,579
Fundraising and Community Grant Costs	-	-	652
	<u>280</u>	<u>-</u>	<u>3,231</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>146,514</u>	<u>155,282</u>	<u>120,054</u>

4 International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	0	0	0
Revenue			
International Student Fees	-	-	-
Expenses			
Other Expenses	-	-	43
	<u>-</u>	<u>-</u>	<u>43</u>
Surplus/ (Deficit) for the year International Students	<u>-</u>	<u>-</u>	<u>(43)</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	112,751	173,236	108,016
Information and Communication Technology	42,411	48,700	49,070
Extra-Curricular Activities	56,461	48,510	32,683
Library Resources	134	4,815	257
Employee Benefits - Salaries	2,748,204	2,234,410	2,419,262
Staff Development	12,783	30,000	26,190
	<u>2,972,744</u>	<u>2,539,671</u>	<u>2,635,478</u>

6 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,739	10,566	9,188
Board Fees	5,315	5,000	9,230
Board Expenses	126	1,900	2,268
Communication	14,058	10,000	11,720
Consumables	13,246	17,200	12,430
Operating Lease	5,335	2,000	14
Other	277,297	26,150	15,426
Employee Benefits - Salaries	155,627	171,652	194,907
Insurance	5,027	8,000	5,619
Service Providers, Contractors and Consultancy	16,602	17,000	16,284
	<u>502,372</u>	<u>269,468</u>	<u>277,086</u>

7 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	77,962	91,411	79,439
Cyclical Maintenance Expense	35,503	25,327	40,701
Grounds	15,616	26,000	13,194
Heat, Light and Water	31,171	50,500	35,736
Repairs and Maintenance	26,714	43,000	40,097
Use of Land and Buildings	750,000	1,200,000	1,200,000
Security	9,114	12,000	8,112
Employee Benefits - Salaries	21,343	29,400	19,936
	<u>967,423</u>	<u>1,477,638</u>	<u>1,437,215</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	289,421	391,644	533,877
Short-term Bank Deposits	-	311,203	-
Cash and cash equivalents for Statement of Cash Flows	289,421	702,847	533,877

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

9 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Interest Receivable	3,267	1,200	1,208
Bank Staffing Underuse	85,000	145,000	147,224
Teacher Salaries Grant Receivable	190,048	160,000	157,180
	278,315	306,200	305,613
Receivables from Exchange Transactions	3,267	1,200	1,208
Receivables from Non-Exchange Transactions	275,048	305,000	304,405
	278,315	306,200	305,613

10 Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
School Uniforms	1,265	1,500	1,545
	1,265	1,500	1,545

11 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Current Asset			
Short-term Bank Deposits	813,040	-	311,203
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	813,040	-	311,203

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	193,491	23,651	-	-	(27,708)	189,434
Information and Communication Technology	94,837	71,624	-	-	(71,266)	95,195
Leased Assets	8,819	17,606	-	-	(10,631)	15,794
Library Resources	21,157	2,521	(485)	-	(2,960)	20,233
Balance at 31 December 2021	318,304	115,402	(485)	-	(112,565)	320,656

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	635,766	(446,332)	189,434	612,114	(418,623)	193,491
Information and Communication Technology	472,997	(377,802)	95,195	453,242	(358,405)	94,837
Motor Vehicles	91,817	(91,817)	-	91,817	(91,817)	-
Leased Assets	24,861	(9,067)	15,794	25,946	(17,127)	8,819
Library Resources	45,080	(24,847)	20,233	46,965	(25,808)	21,157
Balance at 31 December	1,270,521	(949,865)	320,656	1,230,084	(911,780)	318,304

The net carrying value of equipment held under a finance lease is \$15,794 (2020: \$8,819).

13 Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,920	20,000	19,646
Accruals	26,695	6,200	6,188
Employee Entitlements - Salaries	227,524	177,000	176,197
	<u>270,139</u>	<u>203,200</u>	<u>202,032</u>
Payables for Exchange Transactions	270,139	203,200	202,032
	<u>270,139</u>	<u>203,200</u>	<u>202,032</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other Revenue in Advance	10,501	15,700	15,703
	<u>10,501</u>	<u>15,700</u>	<u>15,703</u>

15 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	101,566	101,566	78,826
Increase/(decrease) to the Provision During the Year	35,503	25,327	40,701
Use of the Provision During the Year	(33,700)	(25,327)	(17,961)
Provision at the End of the Year	<u>103,369</u>	<u>101,566</u>	<u>101,566</u>
Cyclical Maintenance - Current	23,257	42,150	42,150
Cyclical Maintenance - Term	80,112	59,416	59,416
	<u>103,369</u>	<u>101,566</u>	<u>101,566</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

16 Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	7,986	-	4,721
Later than One Year and no Later than Five Years	10,066	-	1,314
Future Finance Charges	(1,844)		(666)
	<u>16,208</u>	<u>-</u>	<u>5,369</u>
Represented by			
Finance lease liability - Current	6,851	1,276	4,132
Finance lease liability - Term	9,357	-	1,237
	<u>16,208</u>	<u>1,276</u>	<u>5,369</u>

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

17 Related Party Transactions

The Proprietor of the School, The New Zealand Seventh-Day Adventist School's 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. The amounts collected in total were \$88,350 (2020: \$92,601). 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 \$7,618 (2020: \$6,272).

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

18 Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,315	9,230
<i>Leadership Team</i>		
Remuneration	1,574,412	1,526,605
Full-time equivalent members	15.00	15.36
Total key management personnel remuneration	1,579,727	1,535,835
Total full-time equivalent personnel	15.00	15.36

There are 15 members of the Board excluding the Principal. The Board had held 15 full meetings of the Board in the year. The Board also has Finance (**4 members**) and Property (**4 members**) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
120-130	2	-
100-110	3	2
	5	2

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

19 Compensation and Other Benefits Upon Leaving

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

20 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021.

(Contingent liabilities and assets as at 31 December 2020: 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. 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 2021, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

21 Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

22 Financial Instruments

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	289,421	702,847	533,877
Receivables	278,315	306,200	305,613
Investments - Term Deposits	813,040	-	311,203
Total Financial assets measured at amortised cost	1,380,776	1,009,047	1,150,693
Financial liabilities measured at amortised cost			
Payables	270,139	203,200	202,032
Finance Leases	16,208	1,276	5,369
Total Financial Liabilities Measured at Amortised Cost	286,347	204,476	207,401

23 Events After Balance Date

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

24 COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF AUCKLAND SEVENTH-DAY ADVENTIST HIGH
SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2021**

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 17, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 20th September 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 2021, 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is 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

2021 Analysis of Variance

Building a nation through quality Adventist Christian Education

Values:

Commitment, Excellence, Respect

Passed by the board: 21st February, 2022

SLT Term 4 Annual Plan 2021 Update

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 2021 is Wisdom in Decision Making <p>That ASDAH will be a school that is welcoming of all faiths.</p>	<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. School was online and operating in a mixture of onsite and distance mode for terms 3 and 4.</p> <p>Evaluation (where to next) planning for next year. The school will continue to follow what is set out in the strategic plan for 2022.</p>	Termly	SLT - JF
	<p>The Wisdom in Decision Making vision will be displayed around the school and evident in department and teacher planning.</p>							
	<p>School Chaplains will incorporate the Wisdom in Decision Making into school assemblies, chapels and other chaplaincy programmes</p>							
	<p>Students will engage in local service initiatives as an integral part of the school programme. The DP Teaching and Learning will monitor how GROWTH goals are evident in curriculum planning and classroom delivery.</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. Despite COVID interruptions, the board continued to meet and go through their</p>	Monthly	GT
	<p>The board will monitor student progress through regular reporting at monthly BOT meetings</p>							
	<p>Allocation of all resources will be done against a review of student needs.</p>							

Funding is allocated prudently to meet the needs of the school and expenditure is within budget.	The school reserves are set at a minimum of \$100K with planned growth in reserves each year.					processes online. This will continue in 2022 if lock down were to happen again.		
	Board Finance Committee will regularly monitor all expenditure in the school and seek clarification from the Principal where required.						Monthly	GT
	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.							
	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.						Termly/ Yearly	GT
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 the leadership will actively promote a culture of equity and academic excellence through the school by the use of data and tracking.	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 					Explanation of any variance The variance we experienced were due to the COVID disruptions to learning and school programmes which have continued from 2020.	Termly	LN
	To ensure that levels of literacy and numeracy across the school at all levels are meeting the national targets					Evaluation (where to next) planning for next year.		
	To ensure that the achievement for Maori, Pasifika and boys will exceed national levels for similar decile					The school is better prepared in terms of shifting to distance and online learning should it be required in 2022. All possible avenues		

<p>To build the capacity of staff and students in leadership across the school</p> <p>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</p>					<p>were taken to give students catch up time when school was allowed to open again and we will continue to do this into 2022. Specific shifts for the delivery of curriculum in 2022 is the school wide ordering of work books for each year level so that if students were expected to stay home, they can continue with their learning even if they didn't have connectivity.</p>			
	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.							
	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.								

members of the community are physically and emotionally safe.	The DP Pastoral Care will track attendance monthly to meet the 90% target.							
	Students will be encouraged to manage themselves and their learning through the effective use of learning journals.							
The school will engage families, parents and whanau by providing meaningful information to help empower them to support their child's progress and achievement. All members of the school community will be respectful and inclusive in all their interactions with each other. To provide relevant, quality career education and pathway guidance for all students	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 and many of the school programmes like prize giving had to be adapted to fit the lock down requirements. Evaluation (where to next) planning for next year. The school will continue to engage with families online using the school website, KMAR and School Point.	Termly	LN
	School email address of teachers be available to parents so that they can make contact around their child's progress in learning during the year.							
	Work with IT providers to have KMAR facilities developed further to enable on-line access for parents to see achievement/attendance information of their children.							
	To continue with parent teacher interviews and academic counselling for parents to have opportunities to talk with their child's teacher			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 conduct information evenings for all year levels			N A	N A			

To change negative perceptions of the school with all stakeholders. (To build better relationships with all stakeholders)	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							
The leadership team will actively promote a culture of equity and academic excellence through the school by the use of data. Staff will use innovative learning pedagogy, culturally responsive and relational pedagogy that is inclusive of all students	To increase the achievement of students to the following: 75% of Year 11 students will gain NCEA Level 1	N A				Explanation of any variance Evaluation (where to next) planning for next year. *For this section please refer to detailed notes below.	Termly/ Monthly	LN
	88% of Year 12 students will gain NCEA Level 2	N A						
	80% of Year 13 students will gain NCEA Level 3	N A						
	50% of Year 13 students will gain UE							
	80% of Year 9 student will be at or above level 4 in Reading and Writing	N A						
	80% of Year 9 students will be at or above level 4 in Mathematics	N A						

To continue a coordinated regular professional learning programme that focuses on evidence based practices that aim at continually improving student progress and outcome.	80% of Year 10 students will be at or above level 5 in Reading and Writing	N A					
	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"> 2021 – Local Curriculum – Student Agency and Wellbeing 				N A		
	To continue with the Tuesday morning PLD on the 5 principles of Wellbeing, Equity and Inclusion, Coherence, Pathways and Credibility. To continue to work in cross curricular co-construction groups				N A		
	Programmes and teaching methods will identify the learner's deferring capabilities, needs and interests. (Equity and Inclusion)						
	Teaching and learning is collaborative, reflective and inquiry-based for the teacher and learner, and future focused. (Pathways and Coherence)						

	Teachers will show evidence of development of pedagogy and shared practice learnt from PLD. (Credibility)							
	Teachers will develop an inquiry that includes PB4L and effective teaching strategies. (Wellbeing)							
	Teachers will show evidence of effective use of digital technologies for learning. (Equity and Inclusion)							
To grow a school wide community that will self-review, evaluate and use inquiry as a means of improving outcomes for all students. To promote reflective, evidence based teaching practice through regular evaluation of teaching practice	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 Evaluation (where to next) planning for next year. That the school will continue with the strong focus on review for continuing improvement.	Termly	GT
	The SLT will carry out regular reviews of how it is tracking with the implementation of the strategic and annual plan							
	All HODs/TICs will carry out regular reviews of how their departments are tracking in meeting set targets							
	Student voice will be part of the review process.							

Review of achievement progress targets for 2021

ACHIEVEMENT 2017-2021

	2021	2020	2019	2018	2017
UE	48.6% (18)	38%(17) (34.7)	46.4 (13) (43.3)	33.3	29.7

LEVEL 3	75.6% (28) Participation and number of students)	86% (37) (71.4)	57.1 (17) (56.7)	80 (24) (69.7)	60.6 (20) (54.1)
LEVEL 2	85.7% (42)	86% (36) (73.5)	82 (41) (74.5)	78 (29) (71.8)	81.0 (34) (75)
LEVEL 1	78.6% (59)	77% (37) (70)	77.7 (35) (70.2)	86 (44) (84.6)	81.1 (30) (75)

Year 9 Literacy Achievement – review of progress for 2021

	Beginning of year TOTAL: 68	End of year TOTAL: 74	Comment on progress
6			The significant positive shift is evident at curriculum 3 into curriculum 4 which is the benchmark for Year 9
5-ABOVE	11	12	
4-AT	35	46	
3-BELOW	14	13	
2-WAY BELOW	8	3	

Year 9 Numeracy Achievement – review of progress for 2021

	Beginning of year TOTAL: 64	End of year TOTAL: 74	Comment on progress
5-ABOVE	5	10	The significant shift has been at curriculum level level 4 which is at the curriculum level benchmark for Year 9
4-AT	14	44	
3-BELOW	36	20	
2-WAY BELOW	10		

Year 10 Literacy Achievement – review of progress in 2021

	Beginning of year TOTAL: 65	End of year TOTAL: 68	Comments on progress
6-ABOVE	12	15	A slight increase at Level 6 of the curriculum
5-AT	45	42	A few students went up into Level 6
4-BELOW	8	11	Slight increase at Level 4 of the curriculum
3-WAY BELOW			
2	1		

Year 10 Numeracy Achievement – review of progress in 2021

	Beginning of year	End of year	Comments on progress

	TOTAL: 50	TOTAL: 68	
6-ABOVE	8	9	
5-AT	16	28	Very significant increase in the number of students achieving at Level 5 of the curriculum
4-BELOW	26	22	
3-WAY BELOW		9	
2			

Overall Explanation of any variance:

- Overall results for Level 1:
 - 78.6% of Year 11 achieved NCEA Level 1 in 2021. This is minimally slight increase than 2020 than last year’s ASDAH statistics but 22 students more students achieved compared to 37 students who achieved in 2020. This is 26.1% higher than decile 1-3 schools and 10% higher than national statistics for Year 11.
- Level 1 Numeracy:
 - Numeracy results increased significantly by 10%. This is similar to national statistics and 10% higher than Decile 1-3 statistics.
- Level 1 Literacy:
 - 90.8% of Year 11 students achieved their literacy requirements which is 7% higher than the literacy results achieved nationally in 2021.
 - Literacy achievement dropped slightly compared to the results achieved in 2020 and 13% higher than Decile 1-3 statistics.
- Course endorsement:
 - There was a significant increase of Achieved with Excellence is evident from the results of 2020 by 9% and 5% increase the Merit Endorsement achievement by 5% which is similar to national statistics and 5% higher than Decile 1-3 statistics.
- Ethnicity Statistics:

- Pasifika achievement for level 1 continues to trend higher than national statistics and 22% higher in the Decile 1-3 statistics.
- Gender Statistics
 - Girls' achievement continues to trend up since 2019 significantly higher (15%) than national statistics and significantly higher by 24% than Decile 1-3 statistics
 - 69.4% boys achieved NCEA Level 1 at ASDAH in 2021 which was about the same in 2020 and slightly higher (4%) than national statistics and significantly higher (15%) than the decile 1-3 statistics.
- In an initial analysis of the data staff identified the following factors affecting achievement
 - 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 an increase in achievement (5%) at Level 2 in the roll-based data, the participation based data shows a significant increase in achievement (13%).
- Excellence endorsements are similar to 2020 and a 4% increase in Merit endorsements were noted
- Boys' achievement was similar to 2020 statistics girls achievement increased by 11% 6% higher than national and 15% higher than Decile 1-3 statistics.
- Ethnicity achievement:
 - Pasifika students' achievement continues to trend higher than the national statistics by 10% and decile 1-3 statistics by 15%.

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:

- Slight drop in achievement by 10% in Year 13 achieved based on participation 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 Excellence (10.7%)
- Level 3 Ethnicity achievement:
 - Pasifika achievement was similar to decile 1-3 statistics.
- Level 3 gender statistics:
 - Girls achieved achievement remains consistent with national and Decile 1-3 statistics
 - There was a 18% decrease in achievement of boys which is similar to Decile 1-3 statistics.
- University Entrance Achievement:
 - ASDAH's statistics increased by about 10% in UE, which is similar to national statistics but significantly higher (20%) than decile 1-3 statistics.
- Factors affecting achievement:
 - Impact of lockdown challenges resulted in many Year 13 students working and demotivated to work online
 - Students who attended school were given the opportunity to complete assessments with the double-period timetable structure

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 2021, Kiwi Sport money was used mainly to pay for the transportation of sports teams to and from games. Sports codes that used this were:

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

Some money was also used to help pay for team uniforms. This is year, similar to 2020, Covid disrupted the sport seasons, but whatever sports seasons the students were able to participate in, Kiwi Sport money was used for what was listed above.