

CHRISTCHURCH ADVENTIST SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number: 317

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Members of the Board of Trustees For the year ended 31 December 2018

<u>Name</u>	<u>Position</u>	<u>How position gained</u>	<u>Term expires</u>
Nick Wormald	Chairperson and Parent Rep	Re-Elected May 2016	May-19
David Coatsworth	Parent Representative	Elected May 2016	May-19
Nigel Ripley	Parent Representative	Elected May 2016	May-19
Brenden Newman	Parent Representative	Re-Elected May 2016	May-19
Paul Devine	Proprietor Representative		
Mike Sikuri	Proprietor Representative		
Brigid Peddie	Proprietor Representative		
Cheryl Botha	Proprietor Representative		
Edwin Paul	Staff Representative	Elected May 2016	May-19
Ben Petelu	Student representative	Appointed October 2018	Oct-19
Cherie Galloway	Principal		

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CHRISTCHURCH ADVENTIST SCHOOL

Annual Report - For the year ended 31 December 2018

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Christchurch Adventist School Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

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

Nicholas Wormald

Full Name of Board Chairperson

Nicholas Wormald

Signature of Board Chairperson

30/5/19

Date:

Elmer Breedt

Full Name of Principal

EBreedt

Signature of Principal

30/5/2019

Date:

Christchurch Adventist School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,299,124	1,907,442	2,142,693
Locally Raised Funds	3	85,443	92,615	180,514
Use of Land and Buildings		364,400	318,850	364,400
Interest Received		25,189	18,500	31,063
Gain on Sale of Property, Plant and Equipment		435	-	1,217
International Students	4	5,614	-	765
		<u>2,780,205</u>	<u>2,337,407</u>	<u>2,720,653</u>
Expenses				
Locally Raised Funds	3	49,892	32,802	54,936
International Students	4	-	-	90
Learning Resources	5	1,924,922	1,598,486	1,764,619
Administration	6	218,059	246,593	226,939
Finance Costs		1,791	1,342	1,567
Property	7	505,650	456,350	505,527
Depreciation	8	87,296	72,972	52,268
Loss on Disposal of Property, Plant and Equipment		525	-	163
Amortisation of Intangible Assets		2,721	2,721	2,721
		<u>2,790,856</u>	<u>2,411,266</u>	<u>2,608,831</u>
Net Surplus / (Deficit)		(10,651)	(73,859)	111,822
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(10,651)</u>	<u>(73,859)</u>	<u>111,822</u>

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

Christchurch Adventist School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>1,047,451</u>	<u>1,047,451</u>	<u>913,842</u>
Total comprehensive revenue and expense for the year	(10,651)	(73,859)	111,822
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant			
Movement in Reserves	(2,628)	-	21,787
Equity at 31 December	<u>1,034,171</u>	<u>973,591</u>	<u>1,047,451</u>
 Retained Earnings	 1,015,012	 951,804	 1,025,664
Reserves	19,159	21,787	21,787
Equity at 31 December	<u>1,034,171</u>	<u>973,591</u>	<u>1,047,451</u>

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

Christchurch Adventist School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	9	146,616	56,042	244,414
Accounts Receivable	10	108,826	108,900	138,750
GST Receivable		8,452	9,500	15,123
Prepayments		7,270	900	22,035
Inventories	11	18,676	18,500	14,904
Investments	12	650,667	650,000	577,333
		<u>940,506</u>	<u>843,842</u>	<u>1,012,560</u>
Current Liabilities				
Accounts Payable	15	139,669	136,000	143,485
Revenue Received in Advance	16	46,517	21,000	8,960
Provision for Cyclical Maintenance	17	27,790	28,000	52,357
Finance Lease Liability - Current Portion	18	29,951	30,000	11,621
Funds held in Trust	19	-	-	-
		<u>243,926</u>	<u>215,000</u>	<u>216,423</u>
Working Capital Surplus/(Deficit)		696,580	628,842	796,137
Non-current Assets				
Property, Plant and Equipment	13	395,400	402,430	237,161
Intangible Assets	14	54,419	54,419	57,140
		<u>449,819</u>	<u>456,849</u>	<u>294,301</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	44,615	44,600	35,032
Finance Lease Liability	18	67,612	67,500	7,956
		<u>112,227</u>	<u>112,100</u>	<u>42,988</u>
Net Assets		<u>1,034,171</u>	<u>973,591</u>	<u>1,047,451</u>
Equity		<u>1,034,171</u>	<u>973,591</u>	<u>1,047,451</u>

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

Christchurch Adventist School
Statement of Cash Flows
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities				
Government Grants		664,132	632,442	557,312
Locally Raised Funds		111,120	92,615	158,944
Hostel		-	-	-
International Students		17,494	12,000	765
Goods and Services Tax (net)		6,672	5,500	2,158
Payments to Employees		(230,015)	(236,721)	(201,669)
Payments to Suppliers		(450,601)	(484,577)	(494,969)
Interest Paid		(1,791)	(1,342)	(1,567)
Interest Received		26,268	19,100	31,063
Net cash from / (to) the Operating Activities		143,278	39,017	52,038
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		331	-	1,055
Purchase of PPE (and Intangibles)		(143,882)	(155,548)	(134,494)
Purchase of Investments		(73,333)	(75,000)	-
Proceeds from Sale of Investments		-	-	258,162
Net cash from /(to) the Investing Activities		(216,884)	(230,548)	124,722
Cash flows from Financing Activities				
Finance Lease Payments		(24,192)	(24,500)	(7,623)
Net cash from Financing Activities		(24,192)	(24,500)	(7,623)
Net increase/(decrease) in cash and cash equivalents		(97,797)	(216,031)	169,137
Cash and cash equivalents at the beginning of the year	9	244,414	272,073	75,277
Cash and cash equivalents at the end of the year	9	146,616	56,042	244,414

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

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

Christchurch Adventist School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

Other 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.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown 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.

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

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

i) 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.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	10-15 years
Information and communication technology	5-10 years
Plant and equipment	5-100 years
Leased assets held under a Finance Lease	As per lease
Library resources	10-100 years

l) Intangible Assets

Equitable Lease

The school has a leasing arrangement with the proprietor relating to capital works. The term of the contract is for 40 years with the asset being amortised over this period. This is disclosed further at note 14.

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

n) 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.

o) 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.

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from parent payments 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.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time. During 2017 the Family Fund was reclassified out of non-current liabilities to reserves as the funds are released at the discretion of the School board and belong to the School, not to a third party. The Family Fund reclassification is disclosed further in note 27 'Movement in Equity'.

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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).

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

s) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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.

t) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) 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.

w) PBE IFRS 9 Financial Instruments

The School has early adopted PBE IFRS 9 Financial Instruments from the year ended 31 December 2018 (although not mandatory until periods beginning on or after 1 January 2022). This accounting standard introduces new requirements for the classification and measurement of financial assets and financial liabilities, impairment of financial assets, and rules for hedge accounting. The Board of Trustees is of the view that there is no material impact to the recognition or measurement of financial instruments and disclosure of the school's financial assets and liabilities for the current period and each prior period presented.

x) Cash Flows

For the purpose of the cash flow statement, 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 following terms are used in the statement of cash flows:

- Operating activities: the principle revenue producing activities of the School and other activities that are not investing or financing activities.
- Investing activities: the acquisition and disposal of long term assets and other investments not included in cash and cash equivalents.
- Financing activities: the activities that result in changes in the size and composition of the contributed equity and borrowings of the School.

2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	535,851	536,720	532,052
Teachers' salaries grants	1,679,669	1,320,000	1,547,467
Other MoE Grants	83,603	50,722	63,174
	<u>2,299,124</u>	<u>1,907,442</u>	<u>2,142,693</u>

3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	23,292	26,590	29,686
Trading	21,479	20,000	24,368
Activities	40,672	46,025	126,459
	<u>85,443</u>	<u>92,615</u>	<u>180,514</u>
Expenses			
Activities	28,622	7,602	22,016
Trading	19,756	25,000	31,961
Fundraising (costs of raising funds)	1,514	200	959
	<u>49,892</u>	<u>32,802</u>	<u>54,936</u>
Surplus for the year Locally raised funds	<u>35,551</u>	<u>59,813</u>	<u>125,578</u>

4 International Students Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	1	1	1
Revenue			
International student fees	5,614	-	765
Expenses			
International student levy	-	-	-
Other Expenses	-	-	90
	<u>-</u>	<u>-</u>	<u>90</u>
Surplus for the year International Students	<u>5,614</u>	<u>-</u>	<u>675</u>

5 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Extra-curricular activities	1,636	6,000	3,944
Library resources	715	2,150	731
Employee benefits - salaries	1,799,173	1,437,803	1,638,373
Resource/attached teacher costs	113,805	133,533	110,619
Staff development	9,594	19,000	10,952
	<u>1,924,922</u>	<u>1,598,486</u>	<u>1,764,619</u>

6 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,985	5,085	4,844
Board of Trustees Fees	3,255	5,000	4,430
Board of Trustees Expenses	6,408	11,000	6,638
Communication	7,597	7,750	7,051
Consumables	1,410	16,500	13,611
Operating Lease	2,472	1,000	3,639
Other	68,843	74,540	74,552
Employee Benefits - Salaries	116,766	112,918	100,755
Staff Expenses	6,322	12,800	11,421
	<u>218,059</u>	<u>246,593</u>	<u>226,939</u>

7 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,905	5,000	4,167
Consultancy and Contract Services	30,553	30,000	30,705
Cyclical Maintenance Provision	8,436	9,400	8,893
Grounds	9,515	9,000	7,489
Heat, Light and Water	28,398	27,526	26,703
Repairs and Maintenance	60,351	51,574	61,819
Use of Land and Buildings	364,400	318,850	364,400
Employee Benefits - Salaries	90	5,000	1,351
	<u>505,650</u>	<u>456,350</u>	<u>505,527</u>

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

8 Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	16,701	14,655	10,497
Information and Communication Technology	32,310	35,091	25,135
Plant and Equipment	12,169	10,910	7,815
Leased Assets	24,797	10,429	7,470
Library Resources	1,319	1,887	1,352
	<u>87,296</u>	<u>72,972</u>	<u>52,268</u>

9 Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	100	100	100
Bank Current Account	146,516	55,942	244,314
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>146,616</u>	<u>56,042</u>	<u>244,414</u>

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

10 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables from the Ministry of Education	-	-	44,678
Interest Receivable	2,360	2,400	3,439
Teacher Salaries Grant Receivable	106,465	106,500	90,633
	<u>108,826</u>	<u>108,900</u>	<u>138,750</u>
Receivables from Exchange Transactions	2,360	2,400	3,439
Receivables from Non-Exchange Transactions	106,465	106,500	135,311
	<u>108,826</u>	<u>108,900</u>	<u>138,750</u>

11 Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	-	-	-
School Uniforms	18,676	18,500	14,904
	<u>18,676</u>	<u>18,500</u>	<u>14,904</u>

12 Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	650,667	650,000	577,333
Non-current Asset			
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

13 Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Furniture and Equipment	54,990	81,496			(16,701)	119,783
Information and Communication Technology	92,529	33,613	(104)		(32,310)	93,729
Plant and Equipment	60,286	27,770			(12,169)	75,888
Leased Assets	19,383	102,177			(24,797)	96,763
Library Resources	9,974	1,002	(421)		(1,319)	9,237
Balance at 31 December 2018	<u>237,162</u>	<u>246,059</u>	<u>(525)</u>	<u>-</u>	<u>(87,296)</u>	<u>395,400</u>

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Furniture and Equipment	264,292	(144,509)	119,783
Information and Communication Technology	313,947	(220,218)	93,729
Plant and Equipment	238,792	(162,905)	75,888
Leased Assets	132,667	(35,904)	96,763
Library Resources	122,191	(112,954)	9,237
Balance at 31 December 2018	<u>1,071,888</u>	<u>(676,488)</u>	<u>395,400</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Furniture and Equipment	45,870	19,617	-	-	(10,497)	54,990
Information and Communication Technology	43,468	74,196	-	-	(25,135)	92,529
Plant and Equipment	27,937	40,164	-	-	(7,815)	60,286
Leased Assets	14,942	11,911	-	-	(7,470)	19,383
Library Resources	10,807	682	(163)	-	(1,352)	9,974
Balance at 31 December 2017	143,024	146,569	(163)	-	(52,268)	237,161

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Furniture and Equipment	185,191	(130,203)	54,988
Information and Communication Technology	281,331	(188,802)	92,529
Plant and Equipment	211,220	(150,934)	60,286
Leased Assets	30,490	(11,107)	19,383
Library Resources	126,527	(116,552)	9,975
Balance at 31 December 2017	834,760	(597,598)	237,161

14 Intangible Assets

The School's Intangible Assets are made up of equitable lease.

	2018	Opening \$	Additions \$	Disposals \$	Amortisation \$	Closing \$
Cost						
Intangible Assets (Cost)		84,350	-	-	-	84,350
Balance at 31 December 2018		84,350	-	-	-	84,350
Accumulated Amortisation						
Intangible Assets (Amortisation for the year)		27,210	-	-	2,721	29,931
Balance at 31 December 2018		27,210	-	-	2,721	29,931
Net Book Value at 31 December 2018						54,419
2017						
Cost						
Intangible Assets		84,350	-	-	-	84,350
Balance at 31 December 2017		84,350	-	-	-	84,350
Accumulated Amortisation						
Intangible Assets (Amortisation for the year)		19,047	-	-	2,721	27,210
Balance at 31 December 2017		19,047	-	-	2,721	27,210
Net Book Value at 31 December 2017						57,140

15 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	24,803	25,000	50,589
Accruals	4,138	4,500	4,343
Banking staffing overuse	4,263	-	-
Employee Entitlements - salaries	106,465	106,500	87,654
Employee Entitlements - leave accrual	-	-	898
	139,669	136,000	143,485
Payables for Exchange Transactions	33,204	29,500	54,933
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions- Other	106,465	106,500	88,552
	139,669	136,000	143,485

The carrying value of payables approximates their fair value.

16 Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International student fees	11,880	12,000	-
Other	34,637	9,000	8,960
	<u>46,517</u>	<u>21,000</u>	<u>8,960</u>

17 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	87,389	87,389	79,747
Increase to the Provision During the Year	8,436	9,400	8,893
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(23,420)	(24,189)	(1,251)
Provision at the End of the Year	<u>72,405</u>	<u>72,600</u>	<u>87,389</u>
Cyclical Maintenance - Current	27,790	28,000	52,357
Cyclical Maintenance - Term	44,615	44,600	35,032
	<u>72,405</u>	<u>72,600</u>	<u>87,389</u>

18 Finance Lease Liability

The School has entered into a number of finance lease agreements for computers. Minimum lease payments payable:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	29,951	30,000	11,621
Later than One Year and no Later than Five Years	67,612	67,500	7,956
Later than Five Years	-	-	-
	<u>97,563</u>	<u>97,500</u>	<u>19,577</u>

19 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 (New Zealand Seven Day Adventist Association) 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 that are material transactions that have occurred has been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current year is included in the Consolidated Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

The school does collect attendance dues payable to the Proprietor, but does not building levies or special character donations payable to the Proprietor. Attendance dues paid to the Proprietor during the year \$73,042 (prior year = \$73,767) and there was \$244 of attendance dues owing to the Proprietor at balance date. (Prior year = \$160)

20 Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,255	4,430
Full-time equivalent members	-	-
<i>Leadership Team</i>		
Remuneration	389,674	382,971
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	392,929	387,401
Total full-time equivalent personnel	4.00	4.00

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	4-5	none
Termination Benefits	none	none
	none	none

Other Employees

No other employees received remuneration greater than \$100,000.

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

21 Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2018 Actual \$0	2017 Actual \$0
Total	0	0
Number of People	0	0

22 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

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

23 Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into no contract agreements for capital.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

(a) operating lease of a photocopies and computers;

	2018 Actual \$	2017 Actual \$
No later than One Year	1,381	17,469
Later than One Year and No Later than Five Years	-	1,381
Later than Five Years	-	-
	<u>1,381</u>	<u>18,850</u>

24 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.

25 Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	146,616	56,042	244,414
Receivables	108,826	108,900	138,750
Investments - Term Deposits	650,667	650,000	577,333
Total Cash and Receivables	<u>906,109</u>	<u>814,942</u>	<u>960,498</u>

Financial liabilities measured at amortised cost

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Payables	139,669	136,000	143,485
Finance Leases	97,563	97,500	19,577
Total Financial Liabilities Measured at Amortised Cost	<u>237,232</u>	<u>233,500</u>	<u>163,062</u>

26 Movement in Equity

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Family Fund held at Beginning of the Year	21,787	21,787	-
Funds received	-	-	-
	<u>21,787</u>	<u>21,787</u>	<u>-</u>
Funds used during the year	(2,628)	-	-
Reclassification of Reserve as Funds held in Trust	-	-	21,787
Funds Held at Year End	<u>19,159</u>	<u>21,787</u>	<u>21,787</u>

27 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 CHRISTCHURCH ADVENTIST SCHOOL'S FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Christchurch Adventist School (the School). The Auditor-General has appointed me, Mike Hoshek using the staff and resources of Deloitte Limited, 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 3 to 18, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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



Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 22 to 28 but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read "Mike Hoshek".

Mike Hoshek
Deloitte Limited
On behalf of the Auditor-General

Christchurch, New Zealand

Analysis of Variance Reporting



School Name:	Christchurch Adventist School	School Number:	317				
Strategic Aim:	All students will access The New Zealand Curriculum as evidenced by (accelerated) progress and achievement in relation to National Standards (NS) in Writing . NS are used effectively to support improvement in children's outcomes.						
Annual Aim:	Monitor progress of target students and modify actions where required						
Strategic Goal #2: 2018 - 2020							
All students will access The New Zealand Curriculum as evidenced by progress and achievement in in Writing .							
To be updated							
Achievement Challenge		To lift achievement in written language for all students in Years 7-10 with a particular focus on boys.					
Achievement Targets		2016 ⁹ Baseline	2018 ¹⁰	2019	2020	2021	2022
1. To lift the written language achievement of Year 7-10 students so 73% are AT or ABOVE the appropriate curriculum level by 2022. This is a shift of 127 students.		58% (486/840)	61% (512/840)	64% (538/840)	67% (563/840)	70% (588/840)	73% (613/840)
2. To lift the written language achievement of Year 7-10 boys so 62% are AT or ABOVE the appropriate curriculum level by 2022. This is a shift of 62 boys.		47% (196/416)	50% (208/416)	53% (220/416)	56% (233/416)	59% (245/416)	62% (258/416)



MINISTRY OF EDUCATION

Te Kaitiaki a Māori

Tātaritanga raraunga

Writing	Well below			Below			At			Above			Total Number
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		
All students	8	6.4%		31	24.8%		82	65.6%		4	3.2%		125
Māori	0			3	27.3%		7	63.6%		1	9.1%		11
Pasifika	2	7.7%		6	23.1%		18	69.2%		0			26
Asian	3	10.3%		7	24.1%		18	62.1%		1	3.4%		29
European/Pakehā/Other European	3	7.5%		8	20.0%		27	67.5%		2	5.0%		40
All other ethnicities including MELAA (not published)	0			7	36.8%		12	63.2%		0			19
Male	3	4.8%		18	28.6%		39	61.9%		3	4.8%		63
Female	5	8.1%		13	21.0%		43	69.4%		1	1.6%		62

Writing	Well below			Below			At			Above			Total Number
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		
After 1 year at school	0			2	20.0%		8	80.0%		0			10
After 2 years at school	0			3	20.0%		11	73.3%		1	6.7%		15
After 3 years at school				2	15.4%		10	76.9%		1	7.7%		13
End of Year 4	1	6.3%		6	37.5%		7	43.8%		2	12.5%		16
End of Year 5				4	28.6%		10	71.4%					14
End of Year 6				5	21.7%		18	78.3%					23
End of Year 7	4	40.0%		1	10.0%		5	50.0%					10
End of Year 8	3	12.5%		8	33.3%		13	54.2%		0			24



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Writing</p> <ul style="list-style-type: none"> Working with Evaluation Associates facilitator Rose Regenvanu who assisted by: <ul style="list-style-type: none"> -running whole school professional development;- - working with teachers individually in Years 1- 8; -working alongside the Kahui Ako in school Literacy Leader. -working alongside the Senior Leadership Team to develop strategic plans and to identify aspects that the school needs to address. Primary teachers identified target students within their classes who were below in writing in 2017. Once these students were identified the teachers: <ul style="list-style-type: none"> -developed specific strategies within their classrooms to assist these students; 	<ul style="list-style-type: none"> The 2018 outcomes of students' achieving at or above have shown the following: <p>Results</p> <ul style="list-style-type: none"> There has been an: <ul style="list-style-type: none"> - increased level of engagement and inquiry by teachers in relation to student progress; -increase in the teachers' ability to dialogue robustly in relation to students progress and achievement; Teachers have become more confidently in moderating student writing. Student writing time increased throughout all year levels in primary. 	<ul style="list-style-type: none"> The comparison of results of 'at' or 'above' in writing for Years 7 - 10 from 2017 to 2018 are as follows: <ul style="list-style-type: none"> - Yr 7 - decrease of 22% - Yr 8 - decrease of 14% - Yr 9 - decrease of 40% - Yr 10 - increase of 14% Possible reasons for the above results could include: <ul style="list-style-type: none"> -the timing of assessments; - the marking and moderation of assessments; - the particular makeup of specific cohorts e.g. a large number of ELL students; - the need for all secondary staff to take ownership of students' achievement in writing across all ELAs as opposed to only the English department; - the need for more support to identify target students, creating specific subject based 	<ul style="list-style-type: none"> Identifying target students in years 1-10 from the beginning of the year. Ensuring that Progress and Achievement meetings are regular and productive for years 1-10 and follow the agreed protocols.. Secondary teachers will be upskilled in the use of formative and summative assessments to formulate OTJ's i.e the use of qualitative and quantitative data. Teachers' will become increasingly familiar with the Learning Progressions Framework. Senior Leadership team will continue to work with

Tātaritanga raraunga

<ul style="list-style-type: none"> - regularly monitored these students; - took part in Progress and Achievement meetings to discuss the students' progress and next steps with their colleagues. Teachers had the opportunity to observe relevant year groups in another school within our Kahui Ako. RTLB delivered a class intervention in a Year 2 and 3 class after the needs of the cohort were identified. Developed systems for moderating writing samples across the school. In primary formative and standardised assessments informed mid-year and end of the year overall teacher judgements. In term two a second facilitator with greater 	<ul style="list-style-type: none"> An increase in integration of reading and writing and writing across ELAs evident in some year levels in primary. 	<p>interventions and more regular and intentional monitoring;</p> <ul style="list-style-type: none"> - the use of OTJ's in secondary as opposed to the reliance on one 'slice in time' assessment i.e. the use of both qualitative and quantitative assessment. It is noted that for some target students in primary and secondary there was progress in relation to sub-levels as recorded in asTTle but not always sufficient to reach 'at' or 'above' asTTle sub-levels For some year levels the Progress and Achievement meetings have been a success while for others the process and implementation is not fully developed. 	<p>facilitators in relation to implementing PaCT.</p> <ul style="list-style-type: none"> The student needs that we have identified include: <ul style="list-style-type: none"> - High Percentage of English Language Learners - - Students disengaged from the writing process. An increased use of ongoing formative assessment to drive next learning steps. The school will continue with the Ministry of Education contract through Evaluation Associates.
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secondary expertise started to work alongside the teachers as it became apparent that primary and secondary teachers were at different stages in their understanding of writing across ELAs.			
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Writing

Year	Total	WB	%	Below	%	At	%	Above	%
End of Y7	23	2	9%	8	35%	12	52%	1	4%
End of Y8	11	4	36%	3	27%	2	18%	2	18%
End of Y9	22	11	50%	8	36%	2	9%	1	5%
End of Y10	18	6	33%	6	33%	3	17%	3	17%

2018 KIWISPORT REPORT

Kiwisport is a Government funding initiative to support students' participation in organised sport. This direct fund has been included in the Ministry of Education's Operations Grant paid quarterly to Christchurch Adventist School for 2018 and has been identified as a separate line in the entitlement notice indicating funding for Years 1-8 and for Years 9-13.

In 2018, the school received an annual estimate total Kiwisport funding of \$1035.48 (ex GST). The funding was spent on updating the sports equipment for the school, sporting programmes for secondary and primary.

This account statement report is prepared to the best of my knowledge.

Yours truly,



Cherie Galloway
Principal