



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CHRISTCHURCH ADVENTIST SCHOOL'S FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Christchurch Adventist School (the School). The Auditor-General has appointed me, Nicole Dring 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 19, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 skepticism 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 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.



Nicole Dring
Deloitte Limited
On behalf of the Auditor-General

Christchurch, New Zealand

CHRISTCHURCH ADVENTIST SCHOOL



Christchurch
Adventist™ School

Educating for Eternity

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 317

Address: 15 Grants Road, Papanui, Christchurch 8053
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Members of the Board of Trustees For the year ended 31 December 2019

<u>Name</u>	<u>Position</u>	<u>How position gained</u>	<u>Term expires</u>
Nick Wormald	Chairperson and Parent Rep	Elected May 2019	May-22
David Coatsworth	Parent Representative	Elected May 2016	May-19
Nigel Ripley	Parent Representative	Elected May 2019	May-22
Brenden Newman	Parent Representative	Elected May 2019	May-22
Madelene Godfrey	Parent Representative	Elected May 2019	May-22
Hamish Duggan	Parent Representative	Elected May 2019	May-22
Paul Devine	Proprietor Representative		
Michael Jones	Proprietor Representative		
Grant Burton	Proprietor Representative		
Lance Boulton	Proprietor Representative		
Evan Ellis	Staff Representative	Elected May 2019	May-22
Edwin Paul	Staff Representative	Elected May 2016	May-19
Ben Petelu	Student representative	Appointed October 2018	
Bob Norrish	Principal		

89 Nazareth Avenue
Christchurch
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CHRISTCHURCH ADVENTIST SCHOOL

Annual Report - For the year ended 31 December 2019

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Christchurch Adventist School Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Nicholas John Wormald
Full Name of Board Chairperson

Evan James Ellis
Full Name of Principal

Nicholas Wormald
Signature of Board Chairperson

EJE
Signature of Principal

28/5/2020
Date:

28/5/2020
Date:

Christchurch Adventist School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,336,918	1,940,806	2,299,124
Locally Raised Funds	3	145,063	98,203	85,443
Use of Land and Buildings		375,600	318,850	364,400
Interest Received		26,341	18,500	25,189
Gain on Sale of Property, Plant and Equipment		5,835	-	435
International Students	4	24,386	-	5,614
		<u>2,914,143</u>	<u>2,376,359</u>	<u>2,780,205</u>
Expenses				
Locally Raised Funds	3	89,801	57,003	49,892
International Students	4	411	-	-
Learning Resources	5	2,029,696	1,610,986	1,924,922
Administration	6	264,066	249,133	218,059
Finance Costs		1,947	1,386	1,791
Property	7	504,743	454,750	505,650
Depreciation	8	92,168	87,296	87,296
Loss on Disposal of Property, Plant and Equipment		5,201	-	525
Amortisation of Intangible Assets		2,721	2,721	2,721
		<u>2,990,754</u>	<u>2,463,275</u>	<u>2,790,856</u>
Net (Deficit)		(76,611)	(86,916)	(10,651)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(76,611)</u>	<u>(86,916)</u>	<u>(10,651)</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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>1,034,173</u>	<u>1,034,172</u>	<u>1,047,451</u>
Total comprehensive revenue and expense for the year		(76,611)	(86,916)	(10,651)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,496	-	-
Movement in Reserves	26	(640)	-	(2,628)
Equity at 31 December		<u>964,416</u>	<u>947,255</u>	<u>1,034,173</u>
 Retained Earnings		 945,897	 928,096	 1,015,014
Reserves		18,519	19,159	19,159
Equity at 31 December		<u>964,416</u>	<u>947,255</u>	<u>1,034,173</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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	95,735	115,075	146,616
Accounts Receivable	10	105,512	108,826	108,826
GST Receivable		12,683	8,452	8,452
Prepayments		2,010	7,270	7,270
Inventories	11	23,407	18,676	18,676
Investments	12	570,000	650,667	650,667
		<u>809,347</u>	<u>908,965</u>	<u>940,506</u>
Current Liabilities				
Accounts Payable	15	120,158	139,669	139,669
Revenue Received in Advance	16	9,852	46,517	46,517
Provision for Cyclical Maintenance	17	-	-	27,790
Finance Lease Liability - Current Portion	18	29,706	29,951	29,951
		<u>159,716</u>	<u>216,136</u>	<u>243,926</u>
Working Capital Surplus/(Deficit)		649,631	692,828	696,580
Non-current Assets				
Property, Plant and Equipment	13	367,926	319,620	395,400
Intangible Assets	14	51,698	54,419	54,419
		<u>419,625</u>	<u>374,039</u>	<u>449,819</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	17	51,897	52,000	44,615
Finance Lease Liability	18	52,943	67,612	67,612
		<u>104,840</u>	<u>119,612</u>	<u>112,227</u>
Net Assets		<u>964,416</u>	<u>947,255</u>	<u>1,034,171</u>
Equity		<u>964,416</u>	<u>947,255</u>	<u>1,034,171</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 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		697,150	620,806	664,132
Locally Raised Funds		116,775	123,840	111,120
International Students		12,506	(120)	17,494
Goods and Services Tax (net)		(4,232)	1,048	6,672
Payments to Employees		(404,687)	(236,458)	(230,015)
Payments to Suppliers		(502,351)	(550,000)	(450,601)
Interest Paid		(1,947)	(1,386)	(1,791)
Interest Received		26,716	18,540	26,268
Net cash (to) / from the Operating Activities		(60,069)	(23,730)	143,279
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		6,664	-	331
Purchase of PPE (and Intangibles)		(54,003)	(7,540)	(143,882)
Purchase of Investments		-	(667)	(73,333)
Proceeds from Sale of Investments		80,667	-	-
Net cash from /(to) the Investing Activities		33,328	(8,207)	(216,884)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,496	-	-
Finance Lease Payments		(31,636)	396	(24,192)
Net cash from Financing Activities		(24,140)	396	(24,192)
Net (decrease) / increase in cash and cash equivalents		(50,881)	(31,541)	(97,797)
Cash and cash equivalents at the beginning of the year	9	146,616	146,616	244,414
Cash and cash equivalents at the end of the year	9	95,735	115,075	146,616

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 2019

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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

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 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

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

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 26 'Movement in Equity'.

r) Provision for Cyclical Maintenance

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.

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	548,614	566,920	535,851
Teachers' salaries grants	1,635,503	1,320,000	1,679,669
Other MoE Grants	81,967	41,442	83,603
Other government grants	70,833	12,444	-
	<u>2,336,918</u>	<u>1,940,806</u>	<u>2,299,124</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	27,090	22,000	23,292
Trading	23,403	20,000	21,479
Activities	94,569	56,203	40,672
	<u>145,063</u>	<u>98,203</u>	<u>85,443</u>
Expenses			
Activities	65,308	31,003	28,622
Trading	22,805	25,000	19,756
Fundraising (costs of raising funds)	1,688	1,000	1,514
	<u>89,801</u>	<u>57,003</u>	<u>49,892</u>
<i>Surplus for the year Locally raised funds</i>	<u>55,262</u>	<u>41,200</u>	<u>35,551</u>

4 International Students Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	1	1	1
Revenue			
International student fees	24,386	-	5,614
Expenses			
International student levy	411	-	-
Other Expenses	-	-	-
	<u>411</u>	<u>-</u>	<u>-</u>
<i>Surplus for the year International Students</i>	<u>23,975</u>	<u>-</u>	<u>5,614</u>

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Extra-curricular activities	3,272	6,000	1,636
Library resources	726	2,150	715
Employee benefits - salaries	1,898,461	1,442,803	1,799,173
Resource/attached teacher costs	112,390	136,033	113,805
Staff development	14,846	24,000	9,594
	<u>2,029,696</u>	<u>1,610,986</u>	<u>1,924,922</u>



6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,138	5,150	4,985
Board of Trustees Fees	5,400	5,000	3,255
Board of Trustees Expenses	5,432	9,500	6,408
Communication	7,895	7,750	7,597
Consumables	11,102	16,500	1,410
Operating Lease	371	-	2,472
Other	83,298	81,515	68,843
Employee Benefits - Salaries	137,327	112,918	116,766
Staff Expenses	8,104	10,800	6,322
	<u>264,066</u>	<u>249,133</u>	<u>218,059</u>

7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,410	5,000	3,905
Consultancy and Contract Services	31,078	33,000	30,553
Cyclical Maintenance Provision	(2,292)	9,400	8,436
Grounds	9,313	11,000	9,515
Heat, Light and Water	25,237	30,000	28,398
Repairs and Maintenance	61,007	42,500	60,351
Use of Land and Buildings	375,600	318,850	364,400
Employee Benefits - Salaries	390	5,000	90
	<u>504,743</u>	<u>454,750</u>	<u>505,650</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	17,709	16,701	16,701
Information and Communication Technology	28,760	32,310	32,310
Plant and Equipment	12,114	12,169	12,169
Leased Assets	32,137	24,797	24,797
Library Resources	1,448	1,319	1,319
	<u>92,168</u>	<u>87,296</u>	<u>87,296</u>

9 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	100	100	100
Bank Current Account	95,635	114,975	146,516
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>95,735</u>	<u>115,075</u>	<u>146,616</u>

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



10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	3,502	-	-
Interest Receivable	1,986	2,360	2,360
Teacher Salaries Grant Receivable	100,024	106,465	106,465
	<u>105,512</u>	<u>108,826</u>	<u>108,826</u>
Receivables from Exchange Transactions	5,488	2,360	2,360
Receivables from Non-Exchange Transactions	100,024	106,465	106,465
	<u>105,512</u>	<u>108,826</u>	<u>108,826</u>

11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	23,407	18,676	18,676
	<u>23,407</u>	<u>18,676</u>	<u>18,676</u>

12 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	570,000	650,667	650,667
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 2019.

13 Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	119,783	31,882	(425)	-	(17,709)	133,529
Information and Communication Technology	93,729	6,046	(5,498)	-	(28,760)	65,517
Plant and Equipment	75,888	13,621	-	-	(12,114)	77,395
Leased Assets	96,763	16,722	-	-	(32,137)	81,348
Library Resources	9,237	2,455	(107)	-	(1,448)	10,138
Balance at 31 December 2019	<u>395,400</u>	<u>70,725</u>	<u>(6,030)</u>	<u>-</u>	<u>(92,168)</u>	<u>367,926</u>

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Furniture and Equipment	290,686	(157,155)	133,530
Information and Communication Technology	300,169	(234,652)	65,517
Plant and Equipment	236,750	(159,356)	77,394
Leased Assets	149,389	(68,040)	81,349
Library Resources	123,229	(113,093)	10,137
Balance at 31 December 2019	<u>1,100,223</u>	<u>(732,296)</u>	<u>367,926</u>



	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	237,162	246,059	(525)	-	(87,296)	395,400

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	1,071,888	676,488	395,400

14 Intangible Assets

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

2019	Opening \$	Additions \$	Disposals \$	Amortisation \$	Closing \$
Cost					
Intangible Assets (Cost)	84,350	-	-	-	84,350
Balance at 31 December 2019	84,350	-	-	-	84,350

Accumulated Amortisation

Intangible Assets (Amortisation for the year)	29,931	-	-	2,721	32,652
Balance at 31 December 2019	29,931	-	-	2,721	32,652
Net Book Value at 31 December 2019					51,698

2018	Opening \$	Additions \$	Disposals \$	Amortisation \$	Closing \$
Cost					
Intangible Assets	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

15 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	19,598	24,803	24,803
Accruals	4,547	4,138	4,138
Banking staffing overuse	(4,012)	4,263	4,263
Employee Entitlements - salaries	100,025	106,465	106,465
Employee Entitlements - leave accrual	-	-	-
	120,158	139,669	139,669
Payables for Exchange Transactions	20,134	33,204	33,204
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions- Other	100,025	106,465	106,465
	120,158	139,669	139,669

The carrying value of payables approximates their fair value.



16 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International student fees	-	11,880	11,880
Other	9,852	34,637	34,637
	<u>9,852</u>	<u>46,517</u>	<u>46,517</u>

17 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	72,405	72,405	87,389
Increase to the Provision During the Year	9,400	9,400	8,436
Adjustment to the Provision	(11,692)	(11,805)	-
Use of the Provision During the Year	(18,216)	(18,000)	(23,420)
Provision at the End of the Year	<u>51,897</u>	<u>52,000</u>	<u>72,405</u>
Cyclical Maintenance - Current	-	-	27,790
Cyclical Maintenance - Term	<u>51,897</u>	<u>52,000</u>	<u>44,615</u>
	<u>51,897</u>	<u>52,000</u>	<u>72,405</u>

18 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	18,899	29,951	29,951
Later than One Year and no Later than Five Years	65,845	67,612	67,612
Later than Five Years	-	-	-
	<u>84,743</u>	<u>97,563</u>	<u>97,563</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 pay building levies or special character donations payable to the Proprietor. Attendance dues paid to the Proprietor during the year \$84,826 (prior year = \$73,042) and there was \$374 of attendance dues owing to the Proprietor at balance date. (Prior year = \$244)



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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,400	3,255
Full-time equivalent members	-	-
<i>Leadership Team</i>		
Remuneration	401,035	389,674
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	406,435	392,929
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(s) was in the following bands:

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
<i>Cherie Galloway</i>		
Salary and Other Payments	60-70	130-140
Benefits and Other Emoluments	1-5	4-5
Termination Benefits	none	none
<i>Charles Norrish</i>		
Salary and Other Payments	60-70	none
Benefits and Other Emoluments	none	none
Termination Benefits	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(s).

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:

	2019 Actual \$0	2018 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 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, 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 2019, a contingent liability for the school may exist.

23 Commitments

(a) Capital Commitments

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

(Capital commitments at 31 December 2018: nil)

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:

Financial Assets at Amortised Cost

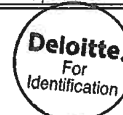
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	95,735	115,075	146,616
Receivables	105,512	108,826	108,826
Investments - Term Deposits	570,000	650,667	650,667
Total Cash and Receivables	771,247	874,567	906,109

Financial liabilities measured at amortised cost

Payables	120,158	139,669	139,669
Finance Leases	82,649	97,563	97,563
Total Financial Liabilities Measured at Amortised Cost	202,807	237,232	237,232

26 Movement in Equity

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Family Fund held at Beginning of the Year	19,159	19,159	21,787
Funds received	-	-	-
	19,159	19,159	21,787
Funds used during the year	(640)	-	(2,628)
Reclassification of Reserve as Funds held in Trust	-	-	-
Funds Held at Year End	18,519	19,159	19,159



27 Events After Balance Date

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

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

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

28 Note 28 Adoption of PBE IFRS 9 Financial Instruments

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

Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Note 12 Investments: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

Analysis of Variance Reporting: 2020

School name: Christchurch Adventist School

School Number: 317

Strategic Goal No 1:

To maintain and enhance the special character of CAS by teaching the gospel.

2019 Annual Objective: Provision of ways for students to serve the community.

Actions	Outcomes	Reasons for Variance	Evaluation
Revolution – Friday night activities for teenagers (monthly)	Successful – good numbers attracted. Positive feedback from attendees.	Expectations met.	To be continued in 2020
Service trip for 10 students to Vanuatu.	Service activities undertaken in Vanuatu.	Expectations met	Trip planned for 2021
Groups supporting local churches.	1 visit per term.	Expectations met	To be continued in 2020

	Leadership opportunities created for Secondary students.		
Review assessment and evaluation of the Encounter Programme.	Weekly planning checked to ensure programme delivered 4 times per week in all Primary classes. Progress checked at staff meetings.	Expectations being met	Further PD for staff in 2020

Strategic Goal No 2:

All students are successfully able to access the NZC as evidenced by progress and achievement

2019 Annual Objective: PD for all teachers of years 1 – 10 around the use of the Learning Progressions Framework and the PaCT tool

PD provided by Evaluation Associates for all Yr 1 – 10 staff	Staff using LPF and PaCT to make more valid OTJ's re student progress.	Time restraints – further refining needed by staff	PD to continue in first half of 2020
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2019 Annual Objective: Achievement data for years 1 – 10 literacy is collected and analysed throughout the year

Achievement target : To lift achievement in written language for all students in Years 7 – 10.

Target students – those below NZC expected levels at start of 2019 – identified. Specific strategies used within classes	End of 2018 data showed 36% of students in Years 6 - 9 at or above expected NZC levels and 64% below or well below.	Levels of achievement raised across the targeted group of students. With PD staff became more skilled in making valid OTJ's.	Will continue to raise achievement levels in the area of the school in 2020. Have set goal of having 80% or above in Years 7 – 10
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<p>to assist the progress of these students.</p> <p>Progress and Achievement meetings held once a term to discuss the student's progress and next steps with their colleagues.</p> <p>Developed systems of moderating writing samples across the school.</p> <p>Secondary teachers worked with facilitator to refine skills of moderation.</p>	<p>End of 2019 data showed 61% of students in Years 7 – 10 at or above expected NZC levels and 39% below or well below.</p>	<p>Strategies used made a difference.</p> <p>Year 9 and 10 teachers became more skilled in identifying and using relevant strategies to improve writing across curriculum areas.</p>	<p>working at or above NZC levels by the end of 2020.</p> <p>PD for staff to continue in first half of the year. Literacy Committee to continue with initiative.</p> <p>Will continue to work with other schools in the Kahui Ako to improve writing skills – this remains a cluster goal.</p> <p>Have identified a significant group in</p>
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<p>Target students' progress monitored.</p> <p>Formative assessments made to assist with OTJ's.</p> <p>Evaluation of assessment data at end of 2019.</p>			<p>the 2020 Year 3 cohort who are below expected level of achievement in writing at the start of 2020. This group to be targeted to raise their levels during this year.</p>
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See assessment data attached.

2019 Annual Objective: Develop and maintain a high level of analyses of NCEA data to inform teaching and learning:

<p>Progress of all Year 11 – 13 students monitored regularly by PN.</p> <p>All data and processes recorded digitally.</p> <p>Data shared at staff meetings and strategies developed to ensure success of individuals.</p>	<p>100% of students gained passes at all 3 levels of NCEA for 2019</p>	<p>Results exceeded expectations.</p> <p>Attention now turned to levels of endorsement and need to improve these.</p>	<p>Monitoring system to be continued in 2020.</p> <p>Goal set re increasing level of endorsements at all 3 levels.</p> <p>Increased student voice collected via Careers classes – fed back to staff for monitoring progress.</p>
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See attached NCEA Achievement Data.

Strategic Goal No 3:

To increase staff and students understanding in the use of student agency and self efficacy

2019 Annual Objective:

To inquire into the current use of student agency and develop an implementation plan.

PD sessions held for all teaching staff to explore strategies to increase student agency and efficacy.	Some staff trialled strategies in their classrooms.	Time allocation insufficient for ongoing PD and feedback. Changes in leadership throughout the year provided challenges for ongoing PD programmes.	Further prioritising and planning to be implemented in 2020
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2019 Annual Objective:

To introduce the revised Digital Technology Curriculum across the school.

<p>In - School Kahui Ako coordinator appointed – worked with Cross -School leader to develop plan.</p> <p>PD sessions held for teaching staff to understand changes.</p> <p>Elements of new curriculum trialled in Year 7/8 classes</p> <p>New technology equipment purchased</p>	<p>Plan partially completed.</p> <p>Staff have greater understanding of new curriculum requirements.</p> <p>Equipment purchased to start Digi-Tech and/or Robotics course in 2020</p>	<p>Plan not fully developed – leadership changes throughout the year led to loss of momentum.</p> <p>Planning for Years 7 and 8 developed</p>	<p>Plan to be completed in 2020 along with further PD for specific year level teachers to implement during the year.</p> <p>Coordinator will continue to work with cluster schools through the Cross - school coordinator</p>
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Strategic Goal No 4:

To strengthen the collaborative and restorative culture at CAS

2019 Annual Objective: To adopt a restorative approach to discipline

PD provided for staff.	Increased understanding of restorative approach to discipline	Insufficient time allocated to follow through with trialling and feedback to reinforce understanding. Leadership changes throughout the year hindered the momentum of this objective.	Realistic timeframes for further PD for all teaching and support staff need to be established. Need to ensure all new staff are Informed and have the skills to use restorative practices.
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			Culture to be monitored and embedded in 2020
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2019 Annual Objective: To create a collaborative, learning focused culture with effective teamwork valued by all the staff.

PD for the Senior Leadership Team facilitated by Evaluation Associates	<p>SLT team upskilled and committed to work in a collaborative and learning focused culture.</p> <p>After consultation all staff agreed at the end of 2019 to work towards a collaborative and</p>	Expectations met.	Positive working culture to be monitored and embedded in 2020
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	constructive culture at CAS.		
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2019 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 2019 and has been identified as a separate line in the entitlement notice indicating funding for Years 1-8 and for YYears 9-13.

In 2019, the school received an annual estimate total Kiwisport funding of \$4085.76 (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,



Evan Ellis

Principal