

South Auckland SDA School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

| | |
|---------------------------------------|----------------------------|
| Ministry Number: | 4140 |
| Principal: | Maxine Tau |
| School Address: | 42A Puhinui Road, Auckland |
| School Postal Address: | PO Box 23598, Manukau 2155 |
| School Phone: | 09 278 6055 |
| School Email: | office@sasda.school.nz |
| Accountant / Service Provider: | School Finance Hub |

South Auckland SDA School

Members of the Board of Trustees

For the year ended 31 December 2023

| Name | Position | How position Gained | Term Expired/Expires |
|---------------------------|------------------------------|---------------------|----------------------|
| Hoeflich, Andrew | Parent Representative | Elected | 5/09/2025 |
| Kimi-Piiti, Sharon | Parent Representative | Elected | 5/09/2025 |
| Peehikuru, Maika | Parent Representative | Elected | 5/09/2025 |
| Vaafusuaga-Erika, Eleanor | Parent Representative | Elected | 5/09/2025 |
| Ionita Kailea | Parent Representative | Co-opted | 5/09/2025 |
| | | | |
| Faifua, Jerry | Proprietors Representatives. | Appointed | 5/09/2025 |
| Mc Farlane, Rosalie | Proprietors Representatives. | Appointed | 5/09/2025 |
| Nateba, Penina | Proprietors Representatives. | Appointed | 5/09/2025 |
| Ryan, Steven | Proprietors Representatives. | Appointed | 5/09/2025 |
| | | | |
| Maxine Tau | Principal | Employed | |
| Karin Saifoloi | Staff Representative | Elected | 5/09/2025 |

South Auckland SDA School

Annual Financial Statements - For the year ended 31 December 2023

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South Auckland SDA School
Statement of Responsibility
For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

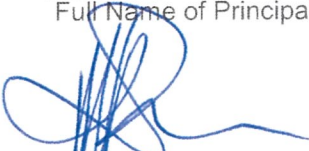
The School's 2023 financial statements are authorised for issue by the Board.

ELEANOR VAAFUSUAGA-ERIKAI
Full Name of Presiding Member


Signature of Presiding Member

29/5/2024
Date:

MAXINE ROSE TAU
Full Name of Principal


Signature of Principal

29/5/2024
Date:

South Auckland SDA School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 3,274,351 | 2,966,753 | 3,213,375 |
| Locally Raised Funds | 3 | 80,206 | 62,500 | 52,111 |
| Use of Proprietor's Land and Buildings | | 576,173 | 564,000 | 467,423 |
| Interest | | 63,647 | 42,000 | 23,261 |
| Gain on Sale of Property, Plant and Equipment | | - | - | 5,877 |
| Total Revenue | | 3,994,377 | 3,635,253 | 3,762,047 |
| Expense | | | | |
| Locally Raised Funds | 3 | 85,374 | 72,000 | 43,244 |
| Learning Resources | 4 | 2,336,826 | 2,062,800 | 2,123,868 |
| Administration | 5 | 736,387 | 738,711 | 721,202 |
| Interest | | 3,167 | - | 2,347 |
| Property | 6 | 758,127 | 741,200 | 613,692 |
| Loss on Disposal of Property, Plant and Equipment | | 2,805 | - | 623 |
| Total Expense | | 3,922,686 | 3,614,711 | 3,504,976 |
| Net Surplus / (Deficit) for the year | | 71,691 | 20,542 | 257,071 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 71,691 | 20,542 | 257,071 |

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

South Auckland SDA School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 1,577,481 | 1,577,481 | 1,206,495 |
| Total comprehensive revenue and expense for the year | | 71,691 | 20,542 | 257,071 |
| Contribution - Furniture and Equipment Grant | | 72,727 | - | 113,915 |
| Equity at 31 December | | 1,721,899 | 1,598,023 | 1,577,481 |
| Accumulated comprehensive revenue and expense | | 1,721,899 | 1,598,023 | 1,577,481 |
| Equity at 31 December | | 1,721,899 | 1,598,023 | 1,577,481 |

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

South Auckland SDA School

Statement of Financial Position

As at 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|-------|-------------------------|-------------------------------------|-------------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 179,216 | 182,319 | 182,819 |
| Accounts Receivable | 8 | 171,347 | 170,000 | 213,832 |
| GST Receivable | | 10,311 | 14,000 | 14,106 |
| Prepayments | | 7,976 | - | - |
| Inventories | 9 | 4,872 | 3,500 | 3,250 |
| Investments | 10 | 1,149,671 | 1,000,000 | 1,100,000 |
| | | <u>1,523,393</u> | <u>1,369,819</u> | <u>1,514,007</u> |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 234,322 | 231,500 | 228,554 |
| Revenue Received in Advance | 13 | 12,973 | - | - |
| Provision for Cyclical Maintenance | 14 | 46,125 | 45,646 | - |
| Finance Lease Liability | 15 | 15,561 | 16,959 | 10,119 |
| Funds held in Trust | 16 | 305 | - | 50 |
| | | <u>309,286</u> | <u>294,105</u> | <u>238,723</u> |
| Working Capital Surplus/(Deficit) | | 1,214,107 | 1,075,714 | 1,275,284 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 573,219 | 572,580 | 378,580 |
| | | <u>573,219</u> | <u>572,580</u> | <u>378,580</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 31,812 | 29,972 | 69,126 |
| Finance Lease Liability | 15 | 33,615 | 20,299 | 7,257 |
| | | <u>65,427</u> | <u>50,271</u> | <u>76,383</u> |
| Net Assets | | <u><u>1,721,899</u></u> | <u><u>1,598,023</u></u> | <u><u>1,577,481</u></u> |
| Equity | | <u><u>1,721,899</u></u> | <u><u>1,598,023</u></u> | <u><u>1,577,481</u></u> |

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

South Auckland SDA School

Statement of Cash Flows

For the year ended 31 December 2023

| | Note | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,066,569 | 1,013,471 | 1,008,402 |
| Locally Raised Funds | | 93,569 | 76,465 | 37,882 |
| Goods and Services Tax (net) | | 3,795 | 106 | (2,901) |
| Payments to Employees | | (546,399) | (511,458) | (407,361) |
| Payments to Suppliers | | (340,769) | (440,827) | (321,054) |
| Interest Paid | | (3,167) | - | (2,347) |
| Interest Received | | 57,116 | 41,911 | 15,638 |
| Net cash from/(to) Operating Activities | | 330,714 | 179,668 | 328,259 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | - | - | 5,254 |
| Purchase of Property Plant & Equipment (and Intangibles) | | (332,808) | (270,000) | (153,600) |
| Purchase of Investments | | (49,671) | - | (300,000) |
| Proceeds from Sale of Investments | | - | 100,000 | - |
| Net cash from/(to) Investing Activities | | (382,479) | (170,000) | (448,346) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 72,727 | - | 113,915 |
| Finance Lease Payments | | (24,820) | (10,118) | (18,179) |
| Funds Administered on Behalf of Other Parties | | 255 | (50) | 50 |
| Net cash from/(to) Financing Activities | | 48,162 | (10,168) | 95,786 |
| Net increase/(decrease) in cash and cash equivalents | | (3,603) | (500) | (24,301) |
| Cash and cash equivalents at the beginning of the year | 7 | 182,819 | 182,819 | 207,120 |
| Cash and cash equivalents at the end of the year | 7 | 179,216 | 182,319 | 182,819 |

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

South Auckland SDA School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

South Auckland SDA School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

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 Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) 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.

e) 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.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

f) 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.

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) 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 (funded by the Board) to buildings owned by the Proprietor or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Furniture and equipment | 8-10 years |
| Information and communication technology | 5 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from PSPA and Principal Wellbeing funding where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) 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 and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

p) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the School's condition.

The School carries out painting maintenance of the whole school over a 7-10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

u) 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.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

2. Government Grants

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 1,446,452 | 1,322,753 | 1,437,495 |
| Teachers' Salaries Grants | 1,827,899 | 1,584,000 | 1,775,880 |
| Other Government Grants | - | 60,000 | - |
| | <u>3,274,351</u> | <u>2,966,753</u> | <u>3,213,375</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$57,795.

3. Locally Raised Funds

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations & Bequests | 555 | - | - |
| Fees for Extra Curricular Activities | 37,345 | 28,500 | 3,894 |
| Trading | 21,431 | 15,000 | 15,670 |
| Fundraising & Community Grants | 15,867 | 15,000 | 29,646 |
| Other Revenue | 5,008 | 4,000 | 2,901 |
| | <u>80,206</u> | <u>62,500</u> | <u>52,111</u> |
| Expense | | | |
| Extra Curricular Activities Costs | 71,228 | 54,000 | 31,635 |
| Trading | 13,042 | 14,000 | 11,276 |
| Fundraising and Community Grant Costs | 1,104 | 4,000 | 333 |
| | <u>85,374</u> | <u>72,000</u> | <u>43,244</u> |
| Surplus / (Deficit) for the year Locally Raised Funds | <u>(5,168)</u> | <u>(9,500)</u> | <u>8,867</u> |

4. Learning Resources

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular | 54,803 | 62,200 | 37,924 |
| Equipment Repairs | 2,235 | 1,000 | 140 |
| Library Resources | 1,803 | 2,300 | 1,471 |
| Employee Benefits - Salaries | 2,128,942 | 1,855,800 | 1,958,770 |
| Staff Development | 20,573 | 35,500 | 25,267 |
| Depreciation | 128,470 | 106,000 | 100,296 |
| | <u>2,336,826</u> | <u>2,062,800</u> | <u>2,123,868</u> |

During the year ended December 2023, the Principal and 2 members of the leadership team travelled to Australia at a cost of \$4,849 to attend a conference for Professional Development and presentation of Character Education Research that the school has been involved with. The costs were funded by the Board.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

5. Administration

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fees | 7,775 | 7,550 | 7,549 |
| Board Fees | 3,385 | 5,000 | 3,805 |
| Board Expenses | 12,466 | 10,400 | 11,768 |
| Healthy School Lunches Programme | 423,574 | 400,000 | 398,375 |
| Communication | 5,520 | 7,600 | 6,692 |
| Consumables | 36,487 | 63,962 | 56,733 |
| Operating Leases | 5,457 | - | (518) |
| Other | 4,186 | 14,250 | 5,690 |
| Employee Benefits - Salaries | 223,741 | 215,000 | 216,473 |
| Insurance | 5,021 | 6,189 | 6,160 |
| Service Providers, Contractors and Consultancy | 8,775 | 8,760 | 8,475 |
| | <u>736,387</u> | <u>738,711</u> | <u>721,202</u> |

6. Property

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 48,853 | 44,000 | 37,204 |
| Cyclical Maintenance | 13,451 | 19,000 | 19,225 |
| Grounds | 21,766 | 23,700 | 17,338 |
| Heat, Light and Water | 36,014 | 28,500 | 28,940 |
| Repairs and Maintenance | 27,987 | 36,000 | 22,560 |
| Use of Land and Buildings | 576,173 | 564,000 | 467,423 |
| Security | 874 | 1,000 | 908 |
| Employee Benefits - Salaries | 33,009 | 25,000 | 20,094 |
| | <u>758,127</u> | <u>741,200</u> | <u>613,692</u> |

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 179,216 | 182,319 | 182,819 |
| Cash and cash equivalents for Statement of Cash Flows | <u>179,216</u> | <u>182,319</u> | <u>182,819</u> |

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

8. Accounts Receivable

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 1,602 | 1,000 | 14,965 |
| Interest Receivable | 16,442 | 10,000 | 9,911 |
| Banking Staffing Underuse | - | - | 30,718 |
| Teacher Salaries Grant Receivable | 153,303 | 159,000 | 158,238 |
| | <u>171,347</u> | <u>170,000</u> | <u>213,832</u> |
| Receivables from Exchange Transactions | 18,044 | 11,000 | 24,876 |
| Receivables from Non-Exchange Transactions | 153,303 | 159,000 | 188,956 |
| | <u>171,347</u> | <u>170,000</u> | <u>213,832</u> |

9. Inventories

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|------------|----------------------|-------------------------------------|----------------------|
| Stationery | 4,872 | 3,500 | 3,250 |
| | <u>4,872</u> | <u>3,500</u> | <u>3,250</u> |

10. Investments

The School's investment activities are classified as follows:

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 1,149,671 | 1,000,000 | 1,100,000 |
| Total Investments | <u>1,149,671</u> | <u>1,000,000</u> | <u>1,100,000</u> |

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

11. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|----------------|----------------|------------|------------------|----------------|
| 2023 | \$ | \$ | \$ | \$ | \$ | \$ |
| Furniture and Equipment | 194,330 | 246,321 | - | - | (57,279) | 383,372 |
| Information and Communication Technology | 156,820 | 25,862 | - | - | (51,149) | 131,533 |
| Leased Assets | 15,963 | 56,621 | (6,406) | - | (18,520) | 47,658 |
| Library Resources | 11,467 | 711 | - | - | (1,522) | 10,656 |
| Balance at 31 December 2023 | 378,580 | 329,515 | (6,406) | - | (128,470) | 573,219 |

The net carrying value of furniture and equipment held under a finance lease is \$47,658 (2022: \$15,963)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the School's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

| | 2023 Cost or Valuation | 2023 Accumulated Depreciation | 2023 Net Book Value | 2022 Cost or Valuation | 2022 Accumulated Depreciation | 2022 Net Book Value |
|---|------------------------------|-------------------------------------|---------------------------|------------------------------|-------------------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Furniture and Equipment | 905,613 | (522,241) | 383,372 | 659,291 | (464,961) | 194,330 |
| Information and Communication Technology | 328,476 | (196,943) | 131,533 | 302,614 | (145,794) | 156,820 |
| Leased Assets | 58,237 | (10,579) | 47,658 | 65,131 | (49,168) | 15,963 |
| Library Resources | 48,410 | (37,754) | 10,656 | 47,699 | (36,232) | 11,467 |
| Balance at 31 December 2023 | 1,340,736 | (767,517) | 573,219 | 1,074,735 | (696,155) | 378,580 |

12. Accounts Payable

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Creditors | 33,074 | 35,000 | 33,159 |
| Accruals | 6,393 | 7,000 | 6,999 |
| Employee Entitlements - Salaries | 160,103 | 160,500 | 159,662 |
| Employee Entitlements - Leave Accrual | 34,752 | 29,000 | 28,734 |
| | 234,322 | 231,500 | 228,554 |
| Payables for Exchange Transactions | 234,322 | 231,500 | 228,554 |
| | 234,322 | 231,500 | 228,554 |

The carrying value of payables approximates their fair value.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

13. Revenue Received in Advance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | 12,973 | - | - |
| | <u>12,973</u> | <u>-</u> | <u>-</u> |

14. Provision for Cyclical Maintenance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 69,126 | 69,126 | 50,318 |
| Increase to the Provision During the Year | 13,451 | 19,000 | 19,225 |
| Use of the Provision During the Year | (4,640) | (12,508) | (417) |
| Provision at the End of the Year | <u>77,937</u> | <u>75,618</u> | <u>69,126</u> |
| Cyclical Maintenance - Current | 46,125 | 45,646 | - |
| Cyclical Maintenance - Non current | 31,812 | 29,972 | 69,126 |
| | <u>77,937</u> | <u>75,618</u> | <u>69,126</u> |

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment.

Minimum lease payments payable:

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 18,919 | 16,959 | 11,131 |
| Later than One Year and no Later than Five Years | 37,205 | 20,299 | 7,597 |
| Future Finance Charges | (6,948) | - | (1,352) |
| | <u>49,176</u> | <u>37,258</u> | <u>17,376</u> |
| Represented by | | | |
| Finance Lease Liability - Current | 15,561 | 16,959 | 10,119 |
| Finance Lease Liability - Non current | 33,615 | 20,299 | 7,257 |
| | <u>49,176</u> | <u>37,258</u> | <u>17,376</u> |

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

16. Funds held in Trust

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Funds Held in Trust on Behalf of Third Parties - Current | 305 | - | 50 |
| | <u>305</u> | <u>-</u> | <u>50</u> |

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

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (The New Zealand Seventh-Day Adventist Schools Association Limited) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the School (or vice versa), the amounts are disclosed.

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$41,092 (2022: \$50,615). These do not represent revenue in the financial statements of the School. Any balance not transferred at the year end is treated as a liability. The total funds held by the School on behalf of the Proprietor are \$305 (2022: \$50).

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

| | 2023 Actual \$ | 2022 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,385 | 3,805 |
| <i>Leadership Team</i> | | |
| Remuneration | 382,012 | 363,912 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | 385,397 | 367,717 |

There are 10 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (5 members) and Policy (5 members) committees that meet as required. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

| | 2023 Actual \$000 | 2022 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 160 - 170 | 150 - 160 |
| Benefits and Other Emoluments | 5 - 10 | 0 - 5 |
| Termination Benefits | - | - |

Other Employees

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

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

| Remuneration \$000 | 2023 FTE Number | 2022 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 3.00 | 3.00 |
| | 3.00 | 3.00 |

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

| | 2023 Actual | 2022 Actual |
|------------------|----------------|----------------|
| Total | - | \$7,000 |
| Number of People | - | 1 |

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023.
(Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has entered into no contract agreements for capital works (2022: Nil)

(b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022: Nil)

22. Financial Instruments

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

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Financial assets measured at amortised cost | | | |
| Cash and Cash Equivalents | 179,216 | 182,319 | 182,819 |
| Receivables | 171,347 | 170,000 | 213,832 |
| Investments - Term Deposits | 1,149,671 | 1,000,000 | 1,100,000 |
| Total financial assets measured at amortised cost | 1,500,234 | 1,352,319 | 1,496,651 |
| Financial liabilities measured at amortised cost | | | |
| Payables | 234,322 | 231,500 | 228,554 |
| Finance Leases | 49,176 | 37,258 | 17,376 |
| Total financial liabilities measured at amortised cost | 283,498 | 268,758 | 245,930 |

23. 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 SOUTH AUCKLAND SEVENTH DAY
ADVENTIST SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of South Auckland Seventh Day Adventist School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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

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Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Variance Report, Kiwisport Report, Statement of Compliance with Good Employment Policy, and Te Tiriti o Waitangi report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand



SOUTH AUCKLAND
SEVENTH-DAY ADVENTIST SCHOOL

Statement of Variance Report for 2023

MOE: 4140

| |
|---|
| Principals Endorsement: Maxine Tau |
| Board of Trustee's Endorsement: Eleanor Va'afusuaga - Erika |
| Submission Date to the Ministry of Education: 31 March 2023 |

Our Ākonga – Thriving focused Outcomes

Strategic Goal: Student agency is developed and empowered through effective use of digital technologies in Inquiry-based learning.

NELP Objective 1: Learners at the Center

NELP Objective 2: Barrier-free Access

NELP Objective 3: Quality teaching and leadership

Targets:

- Students in Y5-8 have access to their own learning device at school and are supported on how to use these effectively for Inquiry Learning
- Staff are supported through PLD to increase their capability and confidence in using digital technologies in teaching and learning.
- SASDA School Production will take place in Term 4 and then every 3 years.

| Goal | Action | Outcome | Evidence | Reasons for Variance | 2024 |
|--|---|---|---|--|--|
| Explore how to share our faith and special character in innovative ways. | <p>I. Write school production on Christmas theme to be produced and performed by students and staff and shared on school You Tube channel live.</p> <p>II. Establish regular connections for Staff, students and SASDA communities through weekly postings (worships, chapels) on SASDA's You Tube Channel.</p> | <p>All students contributed and participated in sharing their Faith through performing Arts.</p> <p>Regular postings of school chapel and worships were placed on the school's FB page. The School You Tube channel has not been used</p> | <p>All students took part in the SASDA's school Production 'SHINE'.</p> <p>School FB page is current and views show active use by our community. You Tube channel remains inactive.</p> | <p>Specialisation of Performing Arts supported both teachers and students.</p> <p>Time and personnel</p> | <p>Establish a team to ensure digital platforms are current.</p> |
| Review current digital use and identify needs of students | <p>I. Collect baseline data through observations and surveys on what digital tools are being used in the classroom and to what extent.</p> <p>II. Collect student voice on digital tools and use in the classroom</p> | <p>Audit survey of devices and digital tools completed for all classrooms.</p> <p>Initial student survey to measure effective use of devices and resources.</p> | <p>All student devices have access to apps appropriate to their learning and are actively being used to support learning. Student voice is minimal in decision making.</p> | <p>Limited understanding in using Microsoft tools to survey students.</p> | <p>PLD on Microsoft tools for evaluative purposes.</p> |

| | | | | | |
|--|---|--|---|--|---|
| Increase variety of tools for students to use so they are more efficient, skillful, and confident | <p>I. Increase the number of devices throughout the school for a 1:1 ratio in Y5-8 and 1:2 in 4 and 1:3 in Y0-3</p> <p>II. Establish editing and recording tools for each Hub</p> | Students in Y4-8 are able to record and edit their presentations of a good quality for publishing and sharing. | All students have access to a device. Device ratios are: Y5-8 1:1, Y3-4 1:2 Y0-1 1:3. | Meet budgeted goal of providing devices at planned ratios. | |
| Enhance existing practices and opening up new opportunities to help students become more digitally literate. | I. Engage in 'tuakana teina' principles for ākonga to introduce and learn new programs and tools for learning | Tuakana teina is practiced in Literacy and Numeracy. Students in years 5-8 understand the concept. | Buddy Reading between Hubs. Kapa Haka between two hubs. School Production practices involving older students working with younger students. | | . |

Our Kaiako – Thriving focused Outcomes

Strategic Goal: Kaiako are supported to enable ākonga to be connected and to actively engage and experience success empowering them to become self-directed.

NELP Objective 1: Learners at the Center

NELP Objective 2: Barrier-free Access

NELP Objective 3: Quality teaching and leadership

Targets:

- All teachers achieve Google Level 1 by the end of the year
- Maths, Reading and Writing OTJ increase by 15% by then end of Term 4.

| Goal | Action | Outcome | Evidence | Reason for Variance | 2024 |
|---|--|--|---|---|--|
| Kaiako empower Akonga to actively engage in serving others through discipleship | <p>I. Daily worship is prepared and led by ākonga across the school.</p> <p>II. Establish regular inquiry mixed ability groups and support students through collaborative practices.</p> | Ākonga develop a servant-hearted approach to leading and learning daily. | Student led Chapels and assemblies. Bible Study groups operate 3 times a week for Y5-8. | Thurs morning PLD on our Deep Hope statements. Chaplaincy growing in these areas, | Establish after school worship academy. Introduce Friday night SASDA church for our community. |

| | | | | | | | | | | | | | | | | |
|--|---|---|--|--------------------------------|--------------------|---------|-------|------|-----|-----|-----|------|-----|-----|-----|---|
| Review current digital use and identify needs of staff. | I. Survey staff on what digital tools are being used in the classroom and to what extent, including frequency of use. II. Survey staff on their capability of using digital tools to support learning as well as tracking students' progress. | Staff engaged in PLD and in class support to improve digital skills to support teaching and learning. | Term 1 and Term 4 staff survey on use of digital tools in the classroom data. Milestone reports for Locally funded PLD – digital fluency. | Support from PLD facilitators. | | | | | | | | | | | | |
| Support teachers to be more responsive to students needs and personalize learning using digital tools. | I. Review and establish Assessment for Learning practices and identify changes needed to support digital teaching and learning platforms. II. Establish consistent use of school SMS to track, review, share, store, evidence of student progress and achievement. III. At risk students are identified and engaged across the curriculum through Inquiry Learning principles | Teachers have been supported to successfully use Assessment for Learning strategies to empower learners to become self-directed. This is evidenced by the teacher's use of our Student Management System to support Assessment for Learning practices resulting in a 3-5% increase in achievement for Reading. Writing and Mathematics. <table><tr><td></td><td>Reading</td><td>Writing</td><td>Maths</td></tr><tr><td>2022</td><td>67%</td><td>63%</td><td>60%</td></tr><tr><td>2023</td><td>70%</td><td>67%</td><td>65%</td></tr></table> | | | Reading | Writing | Maths | 2022 | 67% | 63% | 60% | 2023 | 70% | 67% | 65% | All staff are able to use EDGE to communicate and track student progress and achievement. |
| | Reading | Writing | Maths | | | | | | | | | | | | | |
| 2022 | 67% | 63% | 60% | | | | | | | | | | | | | |
| 2023 | 70% | 67% | 65% | | | | | | | | | | | | | |
| Review reporting of student progress and achievement practices. | I. Explore Musac EDGE interface Educa and compare with other platforms. II. Survey, staff, students and whānau on current practices and ascertain clear purpose and needs of reporting. | Surveys incomplete. Online reporting through zoom and teams has been used and paired with face to face reporting with parents. | No change to mid year and end year reporting as yet. | Time and training. | Carry over to 2024 | | | | | | | | | | | |

| | | | | | |
|---|---|--|---|--------------------------------------|--------------------|
| | III. Establish both online and face to face reporting options for reporting student progress and achievement | | | | |
| Supporting leaders to manage the change in practice and celebrate the wins. | I. Engage with Learning Architects for Leadership PLD and establish mentoring and coaching skills with Senior Leadership Team | Leaders manage changes in a strategic and collaborative way to empower effective practices for teaching and learning | Principal and SLT complete coaching and mentoring Leadership Development program with Dr Lyn Bird | Engagement in coaching and mentoring | Carry over to 2024 |

Our Whānau – Thriving focused Relationships

Strategic Goal: Build capability and cultural responsiveness to work with whanau, so that they have a voice in our curriculum

NELP Objective 1: Learners at the Center

NELP Objective 2: Barrier-free Access

Targets:

- More than 60% parent engagement in face-to-face fono and conferences
- All families are able to connect online for school communication and information.

| Goal | Action | Outcome | Evidence | Reason for Variance | 2024 |
|---|---|---|-------------------------------|---|---|
| Help grandparents and whānau develop understandings of how technology can help students share their faith and other important aspects of learning | I. A face to face parent fono to showcase how our school uses technology for sharing our faith and other aspects of learning | Parents survey completed in Term 1 – poor response to online survey. | No quantitative data gathered | Lack of opportunities – few fonos and workshops for whanau to attend. | Parent and whanau engagement is a priority. |
| Support whānau to remove barriers to access ākonga learning. | I. Initial fono workshop to demonstrate how to use devices – phones, tablets, ipad, laptops to access and share ākonga learning and progress and achievement of learning. | Initial face to face parent fono on class DOJO was attended by parents of younger children. | No quantitative data gathered | Lack of opportunities – few fonos and workshops for whanau to attend. | Parent and whanau engagement is a priority. |

| | | | | | |
|--|---|--|--|--|--|
| | II. Online fono to support and engage whanau in sharing and accessing their ākonga learning | | | | |
|--|---|--|--|--|--|

STATEMENT OF KIWISPORT FUNDING

For the year ended 31st December 2023

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2023, the South Auckland SDA School Board received total Kiwisport funding of **\$5,640.24** (excluding GST). The funding was once again supplemented by the school and spent on *extra equipment, uniforms, assistance with transport and coaching training.*

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2023

The South Auckland SDA School Board:

- Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at South Auckland SDA School.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications, and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



SOUTH AUCKLAND
SEVENTH-DAY ADVENTIST SCHOOL

2023 Giving Effect to Te Tiriti o Waitangi

MOE: 4140

| |
|---|
| Principals Endorsement: Maxine Tau |
| Board of Trustee's Endorsement: Eleanor Va'afusuaga - Erika |
| Submission Date to the Ministry of Education: |

MĀORI DIMENSIONS

The school will ensure that all students irrespective of learning needs, gender and religion and ethnic origin, cultural, social or family background have equal access to all opportunities offered and collaboratively learn together for shared success.

WHANAUNGATANGA – TANGATA WHENUATANGA – MANAAKITANGA

| Embracing Identity | Embracing Te Ao Māori | Embracing Community | Embracing Culture |
|---|---|--|---|
| Establishing and embedding our school Pepeha and Whakataukī | <p>Developing school environments that support the learning of te ao Māori</p> <p>Providing Te ao Māori and Tikanga Māori classroom programmes incorporating waiata and dance.</p> <p>Providing Staff with support through PLD to further their capability to integrate Te Ao Māori in everyday learning.</p> | <p>Growing educationally powerful connections with Māori whānau through regular consultation through our</p> <ul style="list-style-type: none"> Teacher Conferences Parent Hui and Fonos Kapa Haka Ongoing informal dialogue | <p>Providing options for all children and their whānau to be involved in KAPAHAKA</p> <p>Engaging in Tikanga Māori such as pōwhiri to welcome guests and important whānau to our school, providing our children with opportunities to acknowledge and participate as tangata whenua</p> |



| 2023 | Term 1 | Term 2 | Term 3 | Term 4 |
|------------|---|--|---|--|
| Tamariki | <p>Kapa Haka Tutors engaged to begin Term 2.</p> <p>School Pepeha, vision, Whakataukī established in hubs.</p> | <p>Y5-8 Students engaged in Kapa Haka – 1 hour per week.</p> <p>Year 7/8 Kapa Haka 1 hour per week as part of specialization.</p> <p>The school performed school Waiata, haka and national anthems to welcome whanau and visitors to the opening of the new school building.</p> | <p>Kapa Haka Roopu of 40 students – identified Māori students included.</p> <p>Kapa Haka performed for the rest of school.</p> <p>Kapa Haka performed at Papatoetoe Schools Kapa Haka Festival.</p> <p>Year 4-8 student speeches incorporated relevant Whakataukī</p> | <p>Kapa Haka performed for school and as part of school Production.</p> <p>Hosted Rotorua SDA School Kapa Haka group presentation. SASDA Kapa Haka responded with school haka.</p> <p>Year 8 gifted school haka to year 7s as per tradition – Y7 responded appropriately</p> |
| Kaiako | <p>Establish 0.1 FTE to continue support for the development of Te Reo Māori for teachers and students.</p> <p>Te Reo Māori is used throughout the day by Kaiako for greetings, gaining attention, giving instructions, naming items in the classroom, responding to Tamariki – praise and prompts.</p> <p>Leading and teaching of the school haka and Waiata in preparation for new building opening.</p> <p>Facilitating whanau conferences on student progress and achievement</p> | | | |
| Whanau | <p>Whanau picnic – meet the teachers, visit learning spaces, fellowship with other whanau.</p> <p>Whanau goal setting conferences.</p> <p>Parent Fono – digi tech workshop.</p> <p>Church Visits supported by whanau of local churches.</p> | | | |
| Curriculum | <ul style="list-style-type: none"> Local School Curriculum overview created as a 1-page document incorporating te reo Māori | | | |