

South Auckland SDA School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

Name	Position	How position Gained	Term Expired/Expires
Ah Soon, Michael	Parent rep	Elected	5/09/2022
Hoeflich, Andrew	Parent rep	Elected	5/09/2025
Kimi-Piiti, Sharon	Parent rep	Elected	5/09/2025
Peehikuru, Maika	Parent rep	Elected	5/09/2025
Tariau, Metu	Parent rep	Elected	5/09/2022
Vaafusuaga-Erika, Eleanor	Parent rep	Elected	5/09/2025
Faifua, Jerry	Proprietors Representative	Appointed	5/09/2025
Mc Farlane, Rosalie	Proprietors Representative	Appointed	5/09/2025
Nateba, Penina	Proprietors Representative	Appointed	5/09/2025
Ryan, Steven	Proprietors Representative	Appointed	5/09/2025
Maxine Tau - Principal			
Karin Saifoloi	Staff Representative	Elected	-

South Auckland SDA School

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South Auckland SDA School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

Eleanor Vaafusuaga-Erika
Full Name of Presiding Member

EV. Erika
Signature of Presiding Member

29 May 2023
Date:

Maxine Rose Tay
Full Name of Principal


Signature of Principal

29 May 2023.
Date:

South Auckland SDA School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,213,375	2,475,396	2,807,107
Locally Raised Funds	3	52,111	26,700	46,914
Use of Proprietor's Land and Buildings		467,423	900,000	555,029
Interest Income		23,261	7,000	7,158
Gain on Sale of Property, Plant and Equipment		5,877	-	-
Total Revenue		3,762,047	3,409,096	3,416,208
Expenses				
Locally Raised Funds	3	43,244	31,200	61,693
Learning Resources	4	2,123,868	2,009,700	1,938,203
Administration	5	721,202	300,902	539,312
Finance		2,347	2,281	3,731
Property	6	613,692	1,060,300	692,045
Loss on Disposal of Property, Plant and Equipment		623	-	1
Total Expenses		3,504,976	3,404,383	3,234,985
Net Surplus / (Deficit) for the year		257,071	4,713	181,223
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		257,071	4,713	181,223

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 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	1,206,495	1,206,495	1,013,209
Total comprehensive revenue and expense for the year	257,071	4,713	181,223
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	113,915	-	12,063
Equity at 31 December	1,577,481	1,211,208	1,206,495

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	182,819	170,568	207,120
Accounts Receivable	8	213,832	135,500	134,694
GST Receivable		14,106	12,000	11,205
Inventories	9	3,250	3,500	3,151
Investments	10	1,100,000	800,000	800,000
		<hr/>	<hr/>	<hr/>
		1,514,007	1,121,568	1,156,170
Current Liabilities				
Accounts Payable	12	228,554	190,200	189,078
Finance Lease Liability	14	10,119	9,603	17,937
Funds held in Trust	15	50	-	-
		<hr/>	<hr/>	<hr/>
		238,723	199,803	207,015
Working Capital Surplus/(Deficit)		1,275,284	921,765	949,155
Non-current Assets				
Property, Plant and Equipment	11	378,580	355,159	323,659
		<hr/>	<hr/>	<hr/>
		378,580	355,159	323,659
Non-current Liabilities				
Provision for Cyclical Maintenance	13	69,126	59,318	50,318
Finance Lease Liability	14	7,257	6,398	16,001
		<hr/>	<hr/>	<hr/>
		76,383	65,716	66,319
Net Assets		<hr/>	<hr/>	<hr/>
		1,577,481	1,211,208	1,206,495
Equity		<hr/>	<hr/>	<hr/>
		1,577,481	1,211,208	1,206,495

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 2022

	2022	2022	2021
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,008,402	897,396	899,601
Locally Raised Funds	37,882	26,436	48,207
Goods and Services Tax (net)	(2,901)	(795)	2,202
Payments to Employees	(407,361)	(472,362)	(385,164)
Payments to Suppliers	(321,054)	(352,797)	(307,433)
Interest Paid	(2,347)	(2,281)	(3,731)
Interest Received	15,638	6,788	17,531
Net cash from/(to) Operating Activities	328,259	102,385	271,213
Cash flows from Investing Activities			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	5,254	-	(1)
Purchase of Property Plant & Equipment (and Intangibles)	(153,600)	(116,000)	(95,250)
Purchase of Investments	(300,000)	-	(128,779)
Net cash from/(to) Investing Activities	(448,346)	(116,000)	(224,030)
Cash flows from Financing Activities			
Furniture and Equipment Grant	113,915	-	12,063
Finance Lease Payments	(18,179)	(22,937)	(16,486)
Funds Administered on Behalf of Third Parties	50	-	-
Net cash from/(to) Financing Activities	95,786	(22,937)	(4,423)
Net increase/(decrease) in cash and cash equivalents	(24,301)	(36,552)	42,760
Cash and cash equivalents at the beginning of the year	7	207,120	207,120
Cash and cash equivalents at the end of the year	7	182,819	170,568

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

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

South Auckland SDA School

Notes to the Financial Statements

For the year ended 31 December 2022

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 reports have been prepared for the period 1 January 2022 to 31 December 2022 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 13.

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 2022

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 14. If applicable, future operating lease commitments are disclosed in note 20b.

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 also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants 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 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 2022

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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 not trivial.

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 2022

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 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) 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.

o) 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.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

p) 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.

q) 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 on derecognition are recognised in surplus or deficit.

r) 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.

s) Budget Figures

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

t) 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 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,437,495	897,396	1,197,129
Teachers' Salaries Grants	1,775,880	1,578,000	1,608,366
Other Government Grants	-	-	1,612
	3,213,375	2,475,396	2,807,107

The school has opted in to the donations scheme for this year. Total amount received was \$55,350.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	-	-	400
Fees for Extra Curricular Activities	3,894	2,700	26,366
Trading	15,670	2,000	14,802
Fundraising & Community Grants	29,646	18,000	973
Other Revenue	2,901	4,000	4,373
	52,111	26,700	46,914
Expenses			
Extra Curricular Activities Costs	31,635	26,000	46,658
Trading	11,276	-	15,035
Fundraising and Community Grant Costs	333	5,200	-
	43,244	31,200	61,693
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	8,867	(4,500)	(14,779)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	37,924	58,800	34,428
Equipment Repairs	140	1,000	599
Library Resources	1,471	2,100	1,528
Employee Benefits - Salaries	1,958,770	1,825,800	1,793,537
Staff Development	25,267	32,500	19,816
Depreciation	100,296	89,500	88,295
	2,123,868	2,009,700	1,938,203

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,549	7,330	7,329
Board Fees	3,805	5,000	2,170
Board Expenses	11,768	10,400	8,119
School Lunch Program	398,375	-	281,600
Communication	6,692	7,000	6,602
Consumables	56,733	58,220	50,679
Operating Lease	(518)	-	(2,131)
Other	5,690	14,050	4,584
Employee Benefits - Salaries	216,473	184,500	165,903
Insurance	6,160	4,652	3,460
Service Providers, Contractors and Consultancy	8,475	9,750	10,997
	721,202	300,902	539,312

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	37,204	38,500	33,661
Cyclical Maintenance Provision	19,225	15,000	13,255
Grounds	17,338	9,000	9,704
Heat, Light and Water	28,940	25,000	20,359
Repairs and Maintenance	22,560	32,000	21,560
Use of Land and Buildings	467,423	900,000	555,029
Security	908	800	579
Employee Benefits - Salaries	20,094	40,000	37,898
	613,692	1,060,300	692,045

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	182,819	170,568	207,120
Cash and cash equivalents for Statement of Cash Flows	182,819	170,568	207,120

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	14,965	1,000	736
Interest Receivable	9,911	2,500	2,288
Banking Staffing Underuse	30,718	-	-
Teacher Salaries Grant Receivable	158,238	132,000	131,670
	<u>213,832</u>	<u>135,500</u>	<u>134,694</u>
Receivables from Exchange Transactions	24,876	3,500	3,024
Receivables from Non-Exchange Transactions	188,956	132,000	131,670
	<u>213,832</u>	<u>135,500</u>	<u>134,694</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	3,250	3,500	3,151
	<u>3,250</u>	<u>3,500</u>	<u>3,151</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,100,000	800,000	800,000
Total Investments	<u>1,100,000</u>	<u>800,000</u>	<u>800,000</u>

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	174,617	60,528	(269)	-	(40,546)	194,330
Information and Communication Technology	104,135	93,609	(354)	-	(40,570)	156,820
Leased Assets	31,888	1,616	-	-	(17,542)	15,962
Library Resources	13,019	87	-	-	(1,638)	11,468
Balance at 31 December 2022	323,659	155,840	(623)	-	(100,296)	378,580

The net carrying value of furniture and equipment held under a finance lease is \$15,962 (2021: \$31,888)

Restrictions

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	659,291	(464,961)	194,330	611,170	(436,553)	174,617
Information and Communication Technology	302,614	(145,794)	156,820	330,564	(226,429)	104,135
Leased Assets	65,131	(49,168)	15,963	63,514	(31,626)	31,888
Library Resources	47,699	(36,232)	11,467	47,613	(34,594)	13,019
Balance at 31 December	1,074,735	(696,155)	378,580	1,052,861	(729,202)	323,659

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	33,159	35,000	32,716
Accruals	6,999	5,200	6,630
Employee Entitlements - Salaries	159,662	133,000	132,905
Employee Entitlements - Leave Accrual	28,734	17,000	16,827
	<u>228,554</u>	<u>190,200</u>	<u>189,078</u>
Payables for Exchange Transactions	228,554	190,200	189,078
	<u>228,554</u>	<u>190,200</u>	<u>189,078</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	50,318	50,318	41,576
Increase to the Provision During the Year	19,225	15,000	13,255
Use of the Provision During the Year	(417)	(6,000)	-
Other Adjustments	-	-	(4,513)
Provision at the End of the Year	<u>69,126</u>	<u>59,318</u>	<u>50,318</u>
Cyclical Maintenance - Non current	69,126	59,318	50,318
	<u>69,126</u>	<u>59,318</u>	<u>50,318</u>

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

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	11,131	9,603	20,218
Later than One Year and no Later than Five Years	7,597	6,398	17,188
Future Finance Charges	(1,352)	-	(3,468)
	<u>17,376</u>	<u>16,001</u>	<u>33,938</u>
Represented by			
Finance lease liability - Current	10,119	9,603	17,937
Finance lease liability - Non current	7,257	6,398	16,001
	<u>17,376</u>	<u>16,001</u>	<u>33,938</u>

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	50	-	-
	<u>50</u>	<u>-</u>	<u>-</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.

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

16. 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 conditions 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 \$50,615 (2021: \$45,032). 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 \$50, (2021: \$0).

South Auckland SDA School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,805	2,170
<i>Leadership Team</i> Remuneration Full-time equivalent members	363,912 3	363,060 3
Total key management personnel remuneration	367,717	365,230

There are 10 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) that meet monthly and quarterly respectively. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	2.00
	3.00	2.00

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

18. 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:

	2022 Actual	2021 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 2022

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022. (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Support Staff and Teacher Aide Settlements

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works. (2021:Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts: (2021: Nil)

21. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	182,819	170,568	207,120
Receivables	213,832	135,500	134,694
Investments - Term Deposits	1,100,000	800,000	800,000
Total Financial Assets Measured at Amortised Cost	<u>1,496,651</u>	<u>1,106,068</u>	<u>1,141,814</u>
Financial liabilities measured at amortised cost			
Payables	228,554	190,200	189,078
Finance Leases	17,376	16,001	33,938
Total Financial Liabilities Measured at Amortised Cost	<u>245,930</u>	<u>206,201</u>	<u>223,016</u>

22. 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 SDA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of South Auckland SDA 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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; 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 29 May 2023. 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwisport Report and Good Employer Note, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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



SOUTH AUCKLAND
SEVENTH-DAY ADVENTIST SCHOOL

Statement of Variance Report for 2022

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

Focus – Thriving focused Culture – Our Special Character

Connected – Special Character

Strategic Aim: Our Ākonga are **CONNECTED** in a ‘Thriving’ culture grounded in our Faith.

NELP Objective 1,3 – Learners at the center, Barrier-free access

Annual Aim:	Baseline Data:	Target
<p>Explore and develop our capacity to Connect with others to share our faith and serve our community through digital technology</p>	<ul style="list-style-type: none"> Chaplain provided daily worships and challenges for students during Level 3 and Level 4 of Covid 19 response Approx. 60% of our students viewed daily worships with less than 40% engaging in the daily/weekly challenges. 	<ul style="list-style-type: none"> All students engage and feature in an online presentation sharing their faith development learning. SASDAs, You Tube Channel is viewed/liked exponentially by at least 10% monthly.
<p>Actions</p> <ol style="list-style-type: none"> 1. Establish SASDA's You Tube channel to share daily worship for students and their whānau who are connecting from distance learning 2. Chaplain to develop and create with students and staff You Tube Sabbath worship each week. This will include treasure verses learnt, student praise and worship item, prayer and a life application challenge. 3. Students Integrated Learning expos and projects reflect our special character and are shared on our digital platforms each term. 4. Explore Social Media platforms for safe sharing of SASDA's integrated faith in learning. 5. SASDA's digital platforms and documentation clearly reflect the Seventh-day Adventist Faith through graphics, pictures and written documentation. 	<p>Outcomes</p> <ul style="list-style-type: none"> SASDAs, You Tube channel has some updated recording of 2022 events including live stream of Schools Praise Fest. Analysis of views/likes yet to be ascertained. Student groups that were given initial training have not had many opportunities to practice their skills on our digital platforms. Families and students were able to remain connected with the schools through Facebook posts. Great response from community to postings on our Facebook Page where learning and special events were highlighted Continue to use Facebook page for sharing but not changes from previous practice other than more efficient posting of current events <p>No change</p>	<p>Reasons for Variance</p> <ul style="list-style-type: none"> Delegated responsibility of monitoring and using the You Tube channel was limited to our school Chaplain. Students who were selected for initial training had an interest and some skills in navigating digital platforms. Opportunity for them to use this was limited due to time and staffing. Time and specialisation Time and personnel.

<ol style="list-style-type: none"> 1. Explore and implement both live streaming and edited recordings of SASDA's special programmes – EASTER Week of Worship, ANZAC remembrance ceremony, Christmas Praise and Worship, Expo of Excellence – spelling and speech, Graduation and Prize giving, Baptisms. 2. Using Zoom, engage with parents in worship each morning from 8:30 – 8:40 	<ul style="list-style-type: none"> • Organised with external agency to use our You Tube channel to live stream our Christmas programme and provide a recording for others to view. This was very costly for one event. • Other events were shared through staff personal live feeds and through the school FB page. • Not achieved 	<ul style="list-style-type: none"> • Need for continued investment in training SASDA staff in this area. • Time and personnel to put systems and processes in place to provide this initiative for our community.
<ol style="list-style-type: none"> 1. Engage with SASDA's local church community Pastor to explore opportunities for SASDA to serve regularly. 2. Connect with key humanitarian organisations such as ADRA, KIDS CAN, WORLD VISION, and establish SASDA's networks for opportunities to serve. 	<ul style="list-style-type: none"> • Not achieved • Not achieved 	<ul style="list-style-type: none"> • Opportunities to serve were limited due to Safety challenges in working with the areas that our local church provide for.
<ol style="list-style-type: none"> 1. Embed school values within the school's behaviour management programme and procedures. 2. Senco leader co-ordinates programmes and resources to support student's emotional and social needs. 	<ul style="list-style-type: none"> • Students are able to clearly identify the school values to underpin all learning and behaviour and understand the procedures put in place to support them. • SENCO has been effective in providing support for students emotional and social needs through established networks and local ministry funding. 	<ul style="list-style-type: none"> • Active involvement of our SENCO with families, staff and students in providing a comprehensive wrap-around response to support those with needs.
<p>Evaluation: Current practices of using our school You Tube Channel and other digital platforms for children and staff to share our Faith and Learning journey are established with initial review being undertaken. The review has highlighted the need for specialized support and allocation of time to establish the changes needed.</p>		

Focus – Thriving focused Outcomes – Our Akonga

Connected – Teaching and Learning

Strategic Aim: Our Akonga are CONNECTED to actively engage and experience success in their learning
NELP Objectives 2,3 – Barrier-free access, Quality teaching and leadership

Annual Aim:	Baseline Data:	Targets																
<p>Akongas are connected through Digital platforms and face to face learning to engage fully in accessing learning for thriving focused outcomes.</p>	<p>Baseline Data</p> <ul style="list-style-type: none"> Administration staff and Senior Leadership are familiar with and frequently use Musac Edge for student data purposes. Class DOJO is used by classroom teachers for student behaviour and communicating with parents, homework tasks and home learning during pandemic responses. School website is not current and not widely used by staff or the community Limited resources and skills for recording and presenting student work and school events We have limited data on the digital capabilities of students and staff <p>No end of year data for 2021 was collected due to limitations created by covid restrictions. Term 2, 2021 data collected showed progress towards achieving targets set for cohorts, however not long after collecting this data, students' attendance and learning was disrupted and home learning saw a large number of students unable to connect regularly.</p> <table border="1" data-bbox="520 1110 1297 1500"> <thead> <tr> <th>END OF TERM 2 2021.</th> <th>Maths</th> <th>Reading</th> <th>Writing</th> </tr> </thead> <tbody> <tr> <td>At and above year-end Curriculum expectation.</td> <td>42% (147)</td> <td>52% (189)</td> <td>36% (124)</td> </tr> <tr> <td>On track to reach year-end curriculum expectations before or by the end of Term 4</td> <td>38% (132)</td> <td>32% (117)</td> <td>39% (136)</td> </tr> <tr> <td>With support are on track to reach year-end curriculum</td> <td>15% (50)</td> <td>10% (34)</td> <td>17% (58)</td> </tr> </tbody> </table>	END OF TERM 2 2021.	Maths	Reading	Writing	At and above year-end Curriculum expectation.	42% (147)	52% (189)	36% (124)	On track to reach year-end curriculum expectations before or by the end of Term 4	38% (132)	32% (117)	39% (136)	With support are on track to reach year-end curriculum	15% (50)	10% (34)	17% (58)	<p>Targets</p> <ul style="list-style-type: none"> All staff are familiar with and competent in using the Musac Edge, Sharepoint, Classroom DOJO, Microsoft 365 Teams and One Drive for accessing documentation. Establish baseline data for teacher and student capabilities and competencies Students in Year 2 to 8 are proficient in using devices and independently access learning and information Editing Suite is set up and regularly used by students and staff to produce online material term by term <p>Learning Targets</p> <p>Reading:</p> <ul style="list-style-type: none"> 22 year 2 students, who were on track to meet expectations by the end of 2021, but did not, will accelerate progress to meet curriculum expectations for Year 3 by the end of the year. 10 Year 3 students, who were well below curriculum expectations at the end of 2021, will accelerate progress to meet curriculum expectations by the end of 2022. <p>Writing:</p> <ul style="list-style-type: none"> 15 Year 3 students, who were well below expectations at the end of 2021, will progress to meet Year 4 expectations by the end of 2022. 10 Year 5 students, who were well below expectation at the end of 2021, will progress to meet Year 6 expectations by the end of 2022.
END OF TERM 2 2021.	Maths	Reading	Writing															
At and above year-end Curriculum expectation.	42% (147)	52% (189)	36% (124)															
On track to reach year-end curriculum expectations before or by the end of Term 4	38% (132)	32% (117)	39% (136)															
With support are on track to reach year-end curriculum	15% (50)	10% (34)	17% (58)															

	expectations by the end of Term 4				<ul style="list-style-type: none"> 15 Year 6 students, who were working in Level 2 of the NZC at the end of Term 2, 2021, will accelerate progress to meet curriculum expectations for Year 7 by the end of 2022.
	With support will make progress towards year-end curriculum expectations.	5% (17)	6% (21)	8% (28)	

Actions	Outcomes	Reasons for Variance
<ol style="list-style-type: none"> Review and explore Class DOJO as the Student Learning Platform Review currently used Microsoft 365 functions (Microsoft Teams, Sharepoint, Outlook) used by the school explore other possible functions (Planner, Sway, Lists) to identify areas for targeted PLD to effect improvement for both students and teachers. Explore and improve staff capability in using Musac Edge for data collection and reporting on student progress and achievement. Review and update SASDA website to increase efficiency and use of school information and communication. Explore other digital platforms (seesaw, google classroom, schoology, lincEd) that are used for student learning that show effective student engagement and efficacy. 	<ul style="list-style-type: none"> Teachers are proficient in using the current DOJO platform for communicating with parents behaviour and learning All staff are familiar with schools SMS system and are proficient in using classroom DOJO for communicating with parents. Some Hubs are using Microsoft teams more frequently for meeting and planning purposes. All staff are using One Drive and can access documentation competently. Website is not updated and is not widely used or frequented. Initial discussions took place regarding other known platforms. Investigating these is still yet to be done. 	<ul style="list-style-type: none"> DOJO is well embedded in our school routines and parents are familiar with it. Time and PLD providers became a challenge due to availability. Update requires further costly support from Zeald. Negotiations are ongoing. Time

<ol style="list-style-type: none"> 1. Leadership team engage in quality Leadership PLD for change management and quality coaching and mentoring through changes in delivery of learning. 2. Apply for MOE funded PLD for Hybrid Learning support and select a provider 3. Conduct an audit using e-learning planning framework of SASDAs current use of digital platforms to identify areas for targeted PLD 4. Establish a team of staff who have an interest and ability with digital platforms and technologies to steer set goals and targets. 5. Using the principle of Tuakana teina, professional development is engaged in by all staff to attain proficiency in using SASDA digital platforms and ICT for improved learning outcomes for our tamariki. 	<ul style="list-style-type: none"> • AP and DP completed Growth Culture Aspiring Leadership and Principal completed Executive Leadership programmes. • Worked with Senior Advisor to secure 25 hrs of locally funded PLD hours for hybrid learning support. • Gained initial responses on staff capabilities with SASDA's digital platforms for teaching and learning as well as their aspirations. • Not yet • To be continued 	<ul style="list-style-type: none"> • Effective management of shifts in teaching management and pedagogy. • Staff lack confidence in their ability to lead in this area. • Time constraints
<ul style="list-style-type: none"> • Review Assessment tools and schedule and identify areas to update to allow both face to face and online access. • Establish online assessments for e-asttle and PAT • Develop online assessments for year 0-3. Explore current assessments that could be done face to face or online. 	<ul style="list-style-type: none"> • Review led to further investigation of online assessment and reporting platform as used by Educa. • In progress as we increase devices in classrooms for Year 4-8 • Not yet 	<ul style="list-style-type: none"> • Time and personnel • Technicians to prep new devices for use – covid impacted • Time
<ul style="list-style-type: none"> • Investigate and facilitate keyboard skills training to all students from year 2-8 • Develop a matrix of skills progression to enable students to navigate and access their learning independently on any digital device. 	<ul style="list-style-type: none"> • Not yet • In progress 	<ul style="list-style-type: none"> • Time • Time

<ul style="list-style-type: none"> • Establish baseline data to identify Priority Learners in core learning areas. • Set targets for priority learners to make accelerated progress in Reading, Writing and Mathematics. • Support teachers and leaders in tracking and reporting progress of priority learners • Develop a hybrid learning approach for priority learners to increase accessibility to their learning and support across environments. 	<p>Target students in Reading</p> <ul style="list-style-type: none"> • 18 of the 22 students targeted in Year 3 made progress to be at the expected curriculum level by the end of Term 4 • 6 of the 10 students targeted Year 4 made progress to be just below curriculum expectations. <p>Target students in Writing</p> <ul style="list-style-type: none"> • 14 of the 15 students targeted in Year 4 made accelerated progress to be at curriculum expectation • 8 of the 10 students targeted in Year 6 made progress to be at L3 of the curriculum, making accelerated progress • 13 of the 15 students targeted in Year 7 made progress to be at L3 and moving into L4 of the curriculum making accelerated progress. <p>Target students in Mathematics</p> <ul style="list-style-type: none"> • 19 of the 27 target students in Year 4 and 14 of the 21 target students in Year 8 made accelerated progress to be at the curriculum level for their cohort at year end. 	<p>Accelerated progress of targeted students in core subject areas reflected the targeted support from both teachers and the Learning support team. The SENCO refined tracking systems which enabled better targeting of resources and support.</p>
<ul style="list-style-type: none"> • Establish, plan and purchase a mobile studio for creating and recording presentations, exhibits learning and communicate/share SASDA on school digital platforms – You Tube, Facebook, Classroom DOJO, Student/Staff e-portfolios. • Purchase furniture and equipment to allow for production and editing presentations of a high quality and standard. • Allocate 0.4 staffing to facilitate and lead the establishment of SASDAs media spaces and programmes. 	<p>In progress – more time needed</p> <p>Not yet</p>	<p>Time and specialist support</p>

<ul style="list-style-type: none"> • Integrate te ao maori into teaching and learning through spoken repeated phrases and responses. • Create inclusive environments that reflect tikanga that aligns with the school's special character. • Prioritise 'storytelling' as a method to share information and present new learning. • Incorporate Tuakana Teina reciprocal learning relationships across all subject areas. 	<ul style="list-style-type: none"> • All classes show evidence of te reo maori with an understanding of tikanga • All classes reflect our special character through their inclusion of te reo maori during worships and Bible lessons • Teachers deliver learning through use of resources that present new learning through story telling • Tuakana Teina is evident in some Hubs as teachers and Hub Leaders understand the pedagogy of collaborative practice that is culturally responsive. 	<p>0.2 FTE allocated to development of te reo maori documentation and planning as well as staff support.</p>
<p>Evaluation: Student data showed between %60-%67 of our students having achieved year end expectations for their cohorts and goals in Reading, Writing and Maths. This provided an indication of the shifts needed going forward and the resourcing needed to make those changes. PLD contract focused on digital technologies has been secured and work on proving support and guidance through the changes needed to achieve goals set has begun. Key staff have been identified as the digi-tech team and the school is now in a better place to allocate time and personnel needed to achieve the change required.</p>		

Focus – Thriving focused Relationships – Our Whanau

Connecting with our Whanau

<p>Strategic Aim: Our Whanau are Connected and empowered to be actively involved partners with our Akonga and their learning <i>NELP Objective 1 and 2 – Learners at the Center, Barrier-free Access,</i></p>		
Annual Aim:	Baseline Data:	Target
<p>Parents and Whanau are connected and engaged fully in consultation and decision making through both digital platforms and face to face delivery</p>	<ul style="list-style-type: none"> • Parents connect with the school through class dojo. • Newsletters are printed fortnightly and uploaded to class dojo and the school website. • Parent forums and consultation has mostly been through surveys and parent evenings. These have not been actively done since 2020. 	<ul style="list-style-type: none"> • Parent consultation each term using a hybrid model • Connect 100% of families to SASDAs learning platform – DOJO and achieve 85% active engagement/use

		with both parents and students. SASDA's cyber safety policy, procedures and promotional information is reviewed and updated
Actions: <ol style="list-style-type: none"> 1. Review and update SASDA's current social media pages to allow for parent and whanau consultation and feedback. 2. Identify key Maori and Pasifika community leaders as well as Church leaders and create an online forum through Zoom and Microsoft Teams for regular consultation 3. Establish quarterly consultation zooms with parents and whanau for consultation. 	Outcomes: Online and face to face forums for parents and whanau to regularly connect and contribute to school life has been partially established with initial reviews of started but not completed.	Reason for Variance: Time and personnel
<ol style="list-style-type: none"> 4. Engage SASDA's support Networks – Swis, RTLB, SDA Schools Health Leader, Parenting Place, Netsafe in facilitating a series of workshops to support parents in creating safe digital practices and environments for their children. 5. Through consultation with parents and whanau SASDA review and develop policies and procedures for safe use of digital platforms and devices 	Not yet achieved	Time and personnel
<ol style="list-style-type: none"> 6. Update school phone system and provide training to key administration staff to maintain timely communication 7. Establish regular monitoring of the School Website to ensure messages and comments from our community are responded to within the week. 8. Review Registration and Enrolment practices and documentation and identify areas to develop and progress towards digital processes. 9. Provide devices and training for and parents to use digital registration processes. 	Establishing effective digital platforms for information communication is been started and will continue as we complete our new building and transition the school to new data and communication systems.	Time

<p>10. Reconnect with our Maori community through Kapa Haka and community hui.</p> <p>11. Create opportunities for students to showcase their identity and mana through their language and culture.</p>	<p>Kapa Haka not yet established. Review and monitoring of Te Reo maori programmes and engagement has been established through the Te Reo Maori lead teacher.</p>	<p>Kapa Haka Tutors to be found.</p>
<p>Evaluation: Continued focus is needed in this area with purposeful allocation of resources to support engagement and connection with parents and whanau both face to face and digitally.</p>		

Planned Actions for 2023

Tukua Kia tu takitahi nga whetu o te rangi

Continued engagement of our key stake holders to improve learning outcomes for our students will require better connectivity in current conditions through

- Teacher PLD to improve capabilities and competency using digital platforms for learning
- Specialist support and guidance in training akonga and Kaiako in using digital platforms creatively
- Time and support for our whanau to use digital technologies to support their children's learning.
- Improved learning platforms that are aligned and used both at home and at school
- Forums for consultation with whanau, students and stake holders to be established for both face to face and online scenarios
- Systems and procedures for data collection for learning and administration be reviewed and improved

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,547.00 (excluding GST). The funding was once again supplemented by the school and spent on *extra equipment, uniforms, assistance with transport and coaching training.*

GOOD EMPLOYER ASSURANCE

As a good employer, South Auckland Seventh Day Adventist School operates an employment policy that contains provisions necessary for the fair and proper treatment of employees in all aspects of their employment including:

- follows Health & Safety procedure and monitors staff well-being.
- abides by the Equal Employment Opportunities requirements.
- provides opportunities to explore further professional development.
- recognition of ethnic and cultural needs and differences.