

**ROTORUA SEVENTH DAY ADVENTIST SCHOOL**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**



# ROTORUA SEVENTH DAY ADVENTIST SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 4129

**Principal:** Lanea Strickland

**School Address:** 3 Tilsley Street, Rotorua

**School Postal Address:** 3 Tilsley Street, Rotorua, 3010

**School Phone:** 07 348 4689

**School Email:** secretary@sda.rotorua.school.nz

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Glenn Benfell	Presiding Member	Elected	Sep-24
Lanea Strickland	Principal ex Officio	ex Officio	
Murray Robinson	Parent Representative	Elected	Sep-24
Rebecca Steers	Parent Representative	Elected	Sep-24
Victoria Finch	Proprietors Representative	Appointed	Sep-24
Kolonio Waga	Proprietors Representative	Appointed	Sep-24
Marcelyn Mapengo	Staff Representative	Elected	Sep-24

**Accountant / Service Provider:**



**Auditor:**

Cookson Forbes & Associates

# ROTORUA SEVENTH DAY ADVENTIST SCHOOL

Annual Report - For the year ended 31 December 2022

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# Rotorua Seventh Day Adventist 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.

Glenn William Beutelf

Full Name of Presiding Member

Lanea Marie Strickland

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

24/8/23

Date:

24/8/23

Date:

# Rotorua Seventh Day Adventist School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	433,295	398,000	463,235
Locally Raised Funds	3	16,974	12,600	24,521
Use of Proprietor's Land and Buildings		62,553	62,553	62,553
Interest Income		1,272	-	428
<b>Total Revenue</b>		514,094	473,153	550,737
<b>Expenses</b>				
Locally Raised Funds	3	6,011	2,030	3,418
Learning Resources	4	305,411	346,645	357,592
Administration	5	90,179	40,238	85,203
Finance		661	-	860
Property	6	87,786	103,153	102,514
Loss on Disposal of Property, Plant and Equipment		627	-	504
		490,675	492,066	550,091
<b>Net Surplus / (Deficit) for the year</b>		23,419	(18,913)	646
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		23,419	(18,913)	646

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



# Rotorua Seventh Day Adventist School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		115,632	115,632	113,461
Total comprehensive revenue and expense for the year		23,419	(18,913)	646
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,860	-	1,525
<b>Equity at 31 December</b>		140,911	96,719	115,632

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.



# Rotorua Seventh Day Adventist School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	98,771	53,889	61,155
Accounts Receivable	8	21,687	21,244	21,244
GST Receivable		2,837	2,123	2,123
Prepayments		2,925	2,203	2,203
Inventories	9	356	-	-
Investments	10	25,300	36,429	36,429
		<u>151,876</u>	<u>115,888</u>	<u>123,154</u>
<b>Current Liabilities</b>				
Accounts Payable	12	36,848	37,257	37,257
Revenue Received in Advance	13	4,660	8,044	8,044
Provision for Cyclical Maintenance	14	14,736	14,327	14,327
Finance Lease Liability	15	3,103	3,103	3,323
Funds held in Trust	16	(637)	116	116
		<u>58,710</u>	<u>62,847</u>	<u>63,067</u>
<b>Working Capital Surplus/(Deficit)</b>		93,166	53,041	60,087
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	54,656	49,842	64,813
		<u>54,656</u>	<u>49,842</u>	<u>64,813</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	4,487	3,740	3,740
Finance Lease Liability	15	2,424	2,424	5,528
		<u>6,911</u>	<u>6,164</u>	<u>9,268</u>
<b>Net Assets</b>		<u>140,911</u>	<u>96,719</u>	<u>115,632</u>
<b>Equity</b>		<u>140,911</u>	<u>96,719</u>	<u>115,632</u>

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



# Rotorua Seventh Day Adventist School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		163,226	101,243	166,478
Locally Raised Funds		13,590	18,956	30,877
Goods and Services Tax (net)		(714)	203	203
Payments to Employees		(42,446)	(49,660)	(76,193)
Payments to Suppliers		(99,625)	(79,005)	(102,006)
Interest Paid		(661)	-	(860)
Interest Received		1,245	16	444
Net cash from/(to) Operating Activities		34,615	(8,247)	18,943
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(4,386)	-	(16,719)
Purchase of Investments		11,129	(3,491)	(3,491)
Net cash from/(to) Investing Activities		6,743	(3,491)	(20,210)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		335	-	1,525
Finance Lease Payments		(3,324)	(3,323)	(3,244)
Funds Administered on Behalf of Third Parties		(753)	116	116
Net cash from/(to) Financing Activities		(3,742)	(3,207)	(1,603)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>37,616</b>	<b>(14,945)</b>	<b>(2,870)</b>
Cash and cash equivalents at the beginning of the year	7	61,155	68,834	64,025
<b>Cash and cash equivalents at the end of the year</b>	7	<b>98,771</b>	<b>53,889</b>	<b>61,155</b>

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.





# Rotorua Seventh Day Adventist School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Rotorua Seventh Day Adventist 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 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.

*Note - The following disclosures are examples of critical accounting estimates. The school should consider disclosing information about key Cyclical maintenance*

A school recognises its obligation to maintain the Ministry'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.

#### **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.

##### *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 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.

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

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



## **k) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **l) Impairment of property, plant, and equipment and intangible assets**

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

### *Non cash generating assets*

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

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.

## **m) 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.

## **n) 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.

## **o) Revenue Received in Advance**

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

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



**p) 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 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 schools carries out painting maintenance of the whole school over a 7 to 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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



## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	181,110	108,605	173,840
Teachers' Salaries Grants	252,185	289,395	289,395
	433,295	398,000	463,235

The school has opted in to the donations scheme for this year. Total amount received was \$6,750.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	3,211	-	2,064
Fundraising & Community Grants	6,758	5,100	7,920
Curriculum related Activities - Purchase of goods and services	6,996	7,500	14,430
Other Revenue	9	-	-
Trading	-	-	107
	16,974	12,600	24,521
<b>Expenses</b>			
Extra Curricular Activities Costs	5,822	2,030	2,976
Trading	99	-	58
Fundraising and Community Grant Costs	90	-	384
	6,011	2,030	3,418
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	10,963	10,570	21,103

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	10,043	9,250	8,286
Information and Communication Technology	1,363	4,530	1,844
Employee Benefits - Salaries	279,767	317,995	331,170
Staff Development	410	2,870	4,307
Depreciation	13,828	12,000	11,985
	305,411	346,645	357,592



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	3,891	3,900	3,778
Board Fees	2,920	3,850	2,915
Board Expenses	6,392	1,500	1,666
Intervention Costs & Expenses	17,884	-	-
Communication	1,218	925	1,170
Consumables	2,668	2,700	2,793
Operating Lease	-	2,500	-
Other	34,835	1,805	51,171
Employee Benefits - Salaries	13,517	16,000	17,188
Insurance	1,910	1,558	1,528
Service Providers, Contractors and Consultancy	4,944	5,500	2,994
	<u>90,179</u>	<u>40,238</u>	<u>85,203</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,821	15,700	1,983
Cyclical Maintenance Provision	1,156	3,600	3,615
Grounds	4,026	3,600	795
Heat, Light and Water	3,427	4,000	4,092
Rates	(145)	500	1,084
Repairs and Maintenance	2,960	6,000	7,245
Use of Land and Buildings	62,553	62,553	62,553
Security	823	1,500	3,277
Employee Benefits - Salaries	165	5,700	17,870
	<u>87,786</u>	<u>103,153</u>	<u>102,514</u>

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	98,771	53,889	61,155
Cash and cash equivalents for Statement of Cash Flows	<u>98,771</u>	<u>53,889</u>	<u>61,155</u>



**8. Accounts Receivable**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Interest Receivable	55	28	28
Teacher Salaries Grant Receivable	21,632	21,216	21,216
	<u>21,687</u>	<u>21,244</u>	<u>21,244</u>
Receivables from Exchange Transactions	55	28	28
Receivables from Non-Exchange Transactions	21,632	21,216	21,216
	<u>21,687</u>	<u>21,244</u>	<u>21,244</u>

**9. Inventories**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Stationery	356	-	-
	<u>356</u>	<u>-</u>	<u>-</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Current Asset			
Short-term Bank Deposits	25,300	36,429	36,429
Total Investments	<u>25,300</u>	<u>36,429</u>	<u>36,429</u>





## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	21,289	3,021	(399)	-	(3,496)	20,415
Information and Communication Technology	7,267	1,365	(164)	-	(2,620)	5,848
Motor Vehicles	27,376	-	-	-	(4,323)	23,053
Leased Assets	8,256	-	-	-	(3,331)	4,925
Library Resources	625	-	(152)	-	(58)	415
<b>Balance at 31 December 2022</b>	<b>64,813</b>	<b>4,386</b>	<b>(715)</b>	<b>-</b>	<b>(13,828)</b>	<b>54,656</b>

The net carrying value of equipment held under a finance lease is **\$4,925 (2021: \$8,256)**

### 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	61,699	(41,284)	20,415	59,177	(37,888)	21,289
Information and Communication Technology	17,630	(11,782)	5,848	16,734	(9,467)	7,267
Motor Vehicles	43,225	(20,172)	23,053	43,225	(15,849)	27,376
Leased Assets	13,777	(8,852)	4,925	13,777	(5,521)	8,256
Library Resources	26,212	(25,797)	415	34,536	(33,911)	625
<b>Balance at 31 December</b>	<b>162,543</b>	<b>(107,887)</b>	<b>54,656</b>	<b>167,449</b>	<b>(102,636)</b>	<b>64,813</b>



## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	9,035	9,375	9,375
Accruals	4,475	3,778	3,778
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	23,175	23,598	23,598
Employee Entitlements - Leave Accrual	163	506	506
	<u>36,848</u>	<u>37,257</u>	<u>37,257</u>
Payables for Exchange Transactions	36,848	37,257	37,257
	<u>36,848</u>	<u>37,257</u>	<u>37,257</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	4,660	8,044	8,044
	<u>4,660</u>	<u>8,044</u>	<u>8,044</u>

## 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	18,067	18,067	14,452
Increase to the Provision During the Year	1,156	3,600	3,615
Other Adjustments	-	-	-
Provision at the End of the Year	<u>19,223</u>	<u>21,667</u>	<u>18,067</u>
Cyclical Maintenance - Current	14,736	14,327	14,327
Cyclical Maintenance - Non current	4,487	3,740	3,740
	<u>19,223</u>	<u>18,067</u>	<u>18,067</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,472	3,103	3,984
Later than One Year and no Later than Five Years	2,533	2,424	6,015
Future Finance Charges	(478)		(1,148)

### Represented by

Finance lease liability - Current  
Finance lease liability - Non current



	5,527	5,527	8,851
	3,103	3,103	3,323
	2,424	2,424	5,528
	5,527	5,527	8,851

## 16. Funds held in Trust

Funds Held in Trust on Behalf of Third Parties - Current

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	(637)	116	116
	(637)	116	116

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 (NZSDA Schools Association) 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'.

## 18. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	2,920	2,915
<i>Leadership Team</i> Remuneration Full-time equivalent members	118,183 1.00	141,665 1.00
Total key management personnel remuneration	121,103	144,580

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the 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 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	0.00	0.00
	0.00	0.00

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



## 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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	\$0	\$0
Number of People	nil	nil

## 20. 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.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2021: NIL)

### (b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments.



## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	98,771	53,889	61,155
Receivables	21,687	21,244	21,244
Investments - Term Deposits	25,300	36,429	36,429
Total Financial assets measured at amortised cost	<u>145,758</u>	<u>111,562</u>	<u>118,828</u>

### Financial liabilities measured at amortised cost

Payables	36,848	37,257	37,257
Finance Leases	5,527	5,527	8,851
Total Financial Liabilities Measured at Amortised Cost	<u>42,375</u>	<u>42,784</u>	<u>46,108</u>

## 23. Events After Balance Date

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

## 24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ROTORUA SEVENTH DAY ADVENTIST SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Rotorua Seventh Day Adventist School (the School). The Auditor-General has appointed me, Fred Cookson, using the staff and resources of Cookson Forbes & Associates, Chartered Accountants, 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 24, 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 – International Public Sector Accounting Standards, Reduced Disclosure Regime.

Our audit was completed on 24 August 2023. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board of Trustees for the financial statements**

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2021, arise from section 87 of the Education Act 1989

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the kiwisports and good employer information and the analysis of variance included on page 23 to 36, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Fred Cookson  
Cookson Forbes & Associates Chartered Accountants  
On behalf of the Auditor-General  
Opotiki, New Zealand

## **Rotorua Seventh Day Adventist School**

### **Kiwisport**

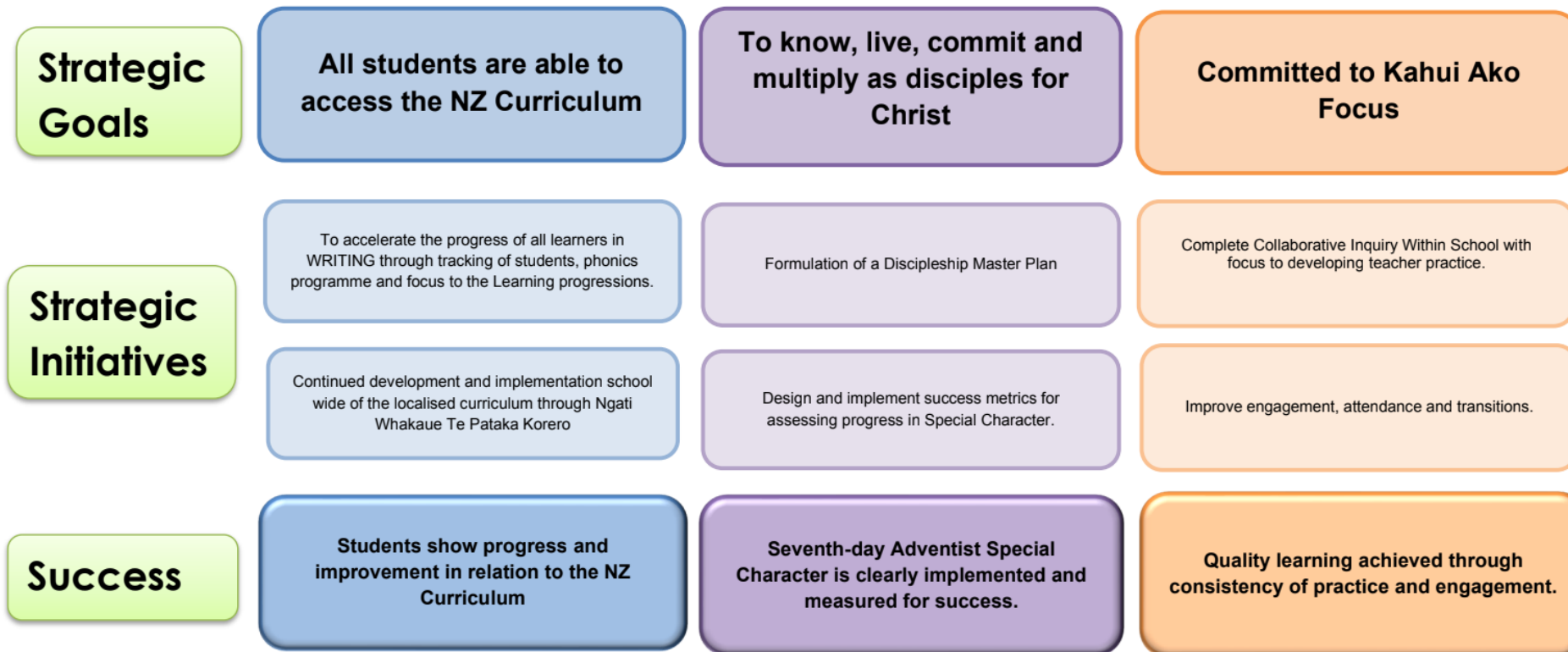
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the School received a total kiwisport funding of \$1,885 (excluding GST). The funding was spent on sporting endeavours.

### **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Rotorua Seventh Day Adventist Board:

- Has Developed and implemented personnel policies, within policy and procedural frameworks to ensure that fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applications for employment and are treated according to their skills, qualifications and abilities, without bias or discrimination.

## Rotorua Seventh-Day Adventist School– Strategic Plan 2022-2024 Principal Annual Plan



**Strategic Aim:**

**All students are able to access the NZ Curriculum**

**Annual Aim:**

- To accelerate the progress of all learners in WRITING through tracking of students, phonics programme and focus to the Learning progressions.
- Continued development and implementation school wide of the localised curriculum through Ngati Whakaue Te Pataka Korero.

**Target:**

43% of students (19 students) are below or well below in WRITING.

**PaCT Writing Scores**

**RotoruaSDA**  
skill id used: 4048 **Written Language Level T4**  
-  
**Percentage of Pupils - for 2021** Printed: 12 Dec 2021

	L1i	L1ii	L1iii	L2i	L2ii	L2iii	L3i	L3ii	L3iii	L4i	L4ii	L4iii	L5i	L5ii	L5iii	Total Well Below	Total Below	Total At	Total Above	Total Pupils
<b>Y0</b>	100% (3)															0%	0%	100%	0%	7% (3)
<b>Y1</b>	50% (2)	50% (2)														0%	100%	0%	0%	9% (4)
<b>Y2</b>			75% (3)		25% (1)											0%	75%	25%	0%	9% (4)
<b>Y3</b>			13% (1)	13% (1)	25% (2)	38% (3)		13% (1)								0%	25%	63%	13%	18% (8)
<b>Y4</b>			17% (1)	17% (1)		67% (4)										17%	17%	67%	0%	13% (6)
<b>Y5</b>							100% (1)									0%	0%	100%	0%	2% (1)
<b>Y6</b>					11% (1)	11% (1)	22% (2)	22% (2)	11% (1)	22% (2)						11%	33%	33%	22%	20% (9)
<b>Y7</b>						25% (1)			25% (1)	25% (1)	25% (1)					25%	0%	50%	25%	9% (4)
<b>Y8</b>								17% (1)	33% (2)	33% (2)	17% (1)		17% (1)			0%	50%	33%	17%	13% (6)
<b>Total pupils</b>	11 % (5)	4 % (2)	11 % (5)	4 % (2)	9 % (4)	20 % (9)	7 % (3)	9 % (4)	9 % (4)	11 % (5)	2 % (1)		2 % (1)			7% (3)	36% (16)	47% (21)	11% (5)	(45)

**Baseline Data:**

1. Better Start Literacy Baseline Data February 2022
2. Teacher Te Reo Survey (Uni of Waikato)
3. Students Te Reo Survey (NZCER)

<b>Writing All</b>	55.6% of students are achieving at or above National Curriculum Expectation
<b>Writing Maori</b>	53.6% of students are achieving at or above National Curriculum Expectation
<b>Writing Gender</b>	There is a 19% difference of boys achieving more than girls at or above the National Curriculum Expectation.

**2022 Annual targets:**

**Key Improvement Strategies/Actions to Lift Student Achievement**

To accelerate the progress of all learners in WRITING through tracking of students, phonics programme and focus to the Learning progressions.



- Better Start Phonics Programme was completed – 30 week intervention programme.
- BSL resources organised and funded for full implementation – included shared readers set.
- BSL PLD, observations and modelling of phonics programme, through University of Canterbury online and RTLit.
- PLD on PaCT, review of formative



assessment to lead into making overall teacher judgements within the class. Teachers used exemplars online for students self monitoring. Learning wall displays enabled students to see next step learning.



- A case study of 2 students who progressed through the BSL programme was completed which includes strengths, obstacles to learning, teacher reflections and changes to practice.
- Teacher led sessions in sharing and developing regular use of LPFs when tracking students – robust discussions remained ongoing, particularly as there are still differences teacher judgements on placements within Level 2 and 3.
- Kahui Ako/ SDA wide school exemplars used to support writing progressions. Moderation within the Kahui Ako concluded consistency within L4 placements. Shared samples of work at this key change over from intermediate to high school was shared. Moderation within school showed differences in placement and robust discussions on where students are at.
- Spotlight researched into improved reporting and progressions as means of supporting writing.

- Ngati Whakaue funded Early Words and Quick 60 to support literacy as evident in the Ngati Whakaue end of year report.
  - Student Achievement Facilitator Intervention from June 2022 – positive feedback on practice, assessment and progress of students.

Continued development and implementation school wide of the localised curriculum through Ngati Whakaue Te Pataka Korero.

- Revised Curriculum scope from 2021 from one Kaupapa per term to one Kaupapa for the year, 2023 – Nga Koromatua. This was Level 4, however was the end cycle from the Te Pataka Korero framework.
- PLD Kahui Ako participation for Cultural Responsiveness included Ohinemutu and Rumaki/Reo Rua.



- Te Reo and kupu hou within the classroom – improved mita, use and knowledge. Ngati Whakaue Ahu o te Reo completed for one teacher over 2 terms.
- New curriculum overview specifies focuses for unit plans for te reo.
- Localised curriculum themes e.g Matariki focus for

Technology around fashion design show maximised te reo, Science chemistry unit centered on Rotorua hot pools science models in which the students came first prize in the GNS science competition.

- Marae trip within Te Arawa region to support kaupapa. Senior camp was held at SDA Maori Adventist Church/Marae with korero around special character connection. Graduation was held at Tangatarua Marae with a korero from the local kaumatua on the formation of the marae.
- Google drive data base growing resources and knowledge to use for Te Pataka Korero started.



## 2022 ACTUAL OUTCOME:

End of Year Pact Writing 2022

RotoruaSDA

skill id used: 3345 columns used: popup

PACT Writing End (3)End

Percentage of Pupils - for 2022 Printed: 19 Jan 2023

	Within Curriculum Level 1	Within Curriculum Level 2	Within Curriculum Level 3	Within Curriculum Level 4	Within Curriculum Level 5	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	100% (2)					0%	0%	100% (2)	0%	6% (2)
Y1	100% (4)					0%	0%	100% (4)	0%	11% (4)
Y2	67% (2)	33% (1)				0%	0%	67% (2)	33% (1)	8% (3)
Y3		100% (1)				0%	0%	100% (1)	0%	3% (1)
Y4		71% (5)	29% (2)			0%	0%	71% (5)	29% (2)	19% (7)
Y5	17% (1)	33% (2)	50% (3)			0%	17% (1)	83% (5)	0%	17% (6)
Y6		50% (1)	50% (1)			0%	50% (1)	50% (1)	0%	6% (2)
Y7			86% (6)	14% (1)		0%	0%	100% (7)	0%	19% (7)
Y8			25% (1)	75% (3)		0%	25% (1)	75% (3)	0%	11% (4)
Total pupils	25 % (9)	28 % (10)	36 % (13)	11 % (4)		0%	8% (3)	83% (30)	8% (3)	(36)

<b>Writing All</b>	<b>91%</b> of students are achieving at or above National Curriculum Expectation
<b>Writing Maori</b>	<b>90%</b> of students are achieving at or above National Curriculum Expectation
<b>Writing Gender</b>	There is a <b>14%</b> difference of girls achieving more than boys at or above the National Curriculum Expectation.

Learner	Year	Reading Level February 2022	Reading Level June 2022	Reading Level Nov 2022	Expected Level	STAR Reading Comp Test February 2022	STAR Reading Comp Test Nov 2022	E-asatite Reading Test February 2022	E-asatite Reading Test Nov 2022	Attendance June	Attendance Dec	
<b>Early Words</b>												
1	5	10	12	14	26	1	1	2B	2P	85%	87%	RTL
2	5	1	1	2	26	1	1	2B	2B	27%	44%	Truancy, ICS
<b>Quick 60</b>												
3	4	15	20	23	24	4	2	<2B	2B	86%	90%	
4	4	15	20	22	24	4	2	2B	2B	64%	66%	
5	7	22	29	32	30	4	4	3B	3B	87%	91%	
6	7	28	30	31	30	2	4	2P	4B	65%	73%	
7	8	26	27	29	32	6	3	2P	2A	49%	62%	Ko Taku Reo
Students below started in Term 3 2022												
8	3	16	20	23	22		7			81%	89%	
9	4	20	23	25	24	4	5	<2B	2B	85%	92%	
10	4	23	26	27	24	7	5	<2B	2B	86%	86%	
11	4	23	26	25	24	6	5	<2B	<2B	84%	91%	
12	5	22	25	26	26	2	4	2B	2A	76%	87%	
13	6	25	28	30	28	5	3	2P	3P	81%	88%	

**EVIDENCE/DATA RESULTS**

- Writing results rose from from 58% of students at the beginning of the year to 91% at year end.
- Ngati Whakaue Target group 8/13 students reached their targets with all students making progress.

**ANALYSIS / REFLECTION:**

BSL has provided strong structure and professional development to the literacy curriculum at Junior level. We are continuing with the programme into BSL Year 2 which progresses into Level 1 and 2 of the NZ Curriculum.

End of year PaCT overall teacher judgements are fed through directly from PaCT into the student management system as from November 2022. This has produced a change in the data showing as it collates into only one curriculum level rather than each curriculum level being broken down into 3 sections – beginning, proficient and advance, 2i, 2ii, 2iii. This is skewing data as it is placing some students as at rather than below which is evident in the end of year data results for writing which are considerably high.

**RECOMMENDATIONS:**

- Better Start Literacy (BSL) has shown successful in student progress and teacher practice. Year 2 has been funded and will extend students.
- RT Lit and LSC has recommended The Code for Structured Literacy school wide reaching into the Senior levels.
- Particularly in writing ongoing, regular, robust moderation must happen within and across Kahui Ako schools.
- On reflection of the end of year student achievement data it was agreed that Maths PLD is to be a focus in 2023.
- Engagement surveys need to collect information on what is happening to our whanau who struggle with attendance. Continued focus to attendance, building on data, connections and processes from 2022.



<b>Strategic Aim:</b>	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <b>To know, live, commit and multiply as disciples for Christ</b> </div>
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Formulation of a Discipleship Master Plan</li> <li>• Design and implement success metrics for assessing progress in Special Character.</li> </ul>
<b>Target:</b>	<ul style="list-style-type: none"> <li>• Final Discipleship Plan document and resources.</li> <li>• Feedback from whanau and students on service projects.</li> <li>• School Capabilities survey EOY for Adventist Special Character Data from Encounter Bible Curriculum.</li> </ul>
<b>Baseline Data:</b>	<p><b><u>Adventist Education Accreditation Recommendations November 2021.</u></b>  The visiting team endorses the School Board’s self-generated recommendation to:</p> <ul style="list-style-type: none"> <li>• Continue to grow an authentic community-based learning culture by strengthening partnerships with local Seventh-day Adventist churches; identify and develop initiatives and opportunities for students to connect to the Adventist message and mission as part of <u>local church services and activities</u>.</li> <li>• Further, to discuss and implement success metrics for assessing progress. For sustained special character improvement and future success, the Visiting Team recommends that the School Board and Principal give priority to: Formulating a comprehensive <u>Discipleship Master Plan</u>: An action plan for Spiritual growth which underpins faith formation and discipleship in the school by defining local priorities, processes and actions.</li> <li>• Further, that the use of the <u>Encounter Curriculum</u> demonstrating sound coverage and depth is detailed as part of the document.</li> </ul>

**2022 Annual targets:**

**Key Improvement Strategies/Actions to Lift Student Achievement**

Formulation of a Discipleship Master Plan

- School procedures reviewed regularly to ensure these include special character in staff meetings.
- Encounter Bible Curriculum evident in teacher planning, learning and assessment.
- Teacher Only day – formulation of Discipleship plan. The first PLD was held with NZ SDA Principals, and then taken back to the school and completed with staff.
- Staff PLD to bring together current practice, curriculum and discipleship into a comprehensive Discipleship Master Plan.
- School chaplain remains an integral part of the school and Young Leaders.

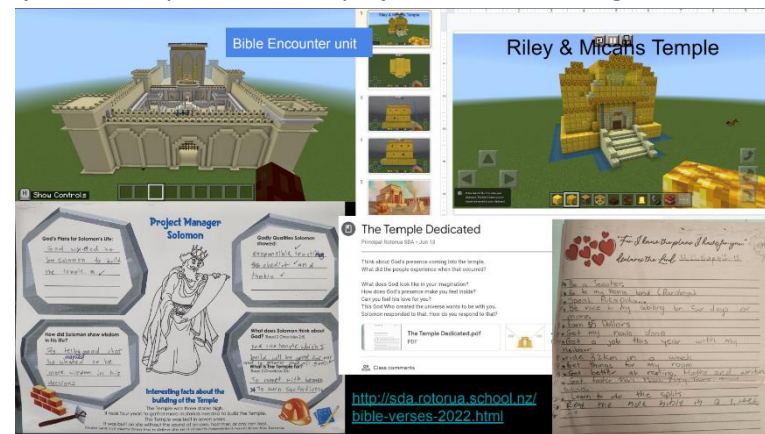


Design and implement success metrics for assessing progress in Special Character.

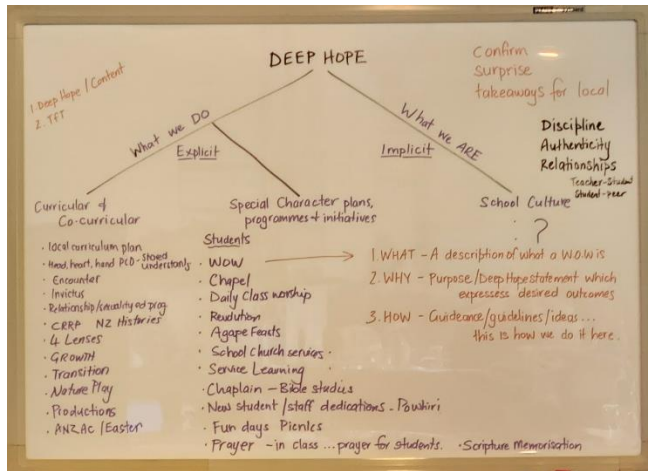


- Introduce and implement new Encounter Curriculum assessment process. Teachers reviewed and focused on assessment – formative and
- Surveys that support Special Character, with particular focus to Adventist Schools locally and world wide were researched. Professional readings were used to develop thoughts on teacher practice and Discipleship plan. It was agreed that each school, including Rotorua has a unique way of being, and this needs to be documented in the Discipleship plan.
- Access to new Encounter site for resources for all teachers. Teachers are now able to update and refresh all Encounter units of learning.
- Funding allocation to service projects are required. Service projects were run alongside house groups who were able to focus on 4 individuals. How we do service within our school was put together in a yearly overview plan that feeds into the Discipleship Plan.

- Develop a school capabilities survey that shows progress and achievement within Special Character and develop an action plan for Spiritual growth that shows faith formation and discipleship – these sit under the Discipleship Master plan that is being developed over 2-3 years in alignment with all NZ Adventist Schools.



## 2022 ACTUAL OUTCOME:



This is the first overarching layout for the Discipleship plan to use to bring together what we do at Rotorua SDA School. Feedback documents on Head, Heart and Hand and a sample “Deep Hope Statement” are the foundations of the Discipleship Plan.

## ANALYSIS / REFLECTION:

- Special Character is a requirement of Integration. Moving forward with Accreditation Reviews the Discipleship Plan will be a large part of the review process specifically to Special Character. The setting up of the Discipleship plan pulls together all the parts of Special Character into one document on what we Head (Know), Heart (Believe), Hand (Do) at Rotorua SDA School. All Adventist Schools within NZ are on the same journey and it is reaffirming to see many of the key practices that happen nationally also are a regular part of Rotorua SDA School.

## RECOMMENDATIONS:

- Move into Year 2 of developing the Discipleship Master Plan. Ongoing PLD with Adventist Education NZ to support it is in alignment with Proprietors. Inclusion of student, school, church and whanau voice on Special Character and what that looks like within Rotorua SDA using the Head, Heart, Hand model.
- PLD visits to other SDA Schools to view their Discipleship Plans and how they do Special Character within their communities.
- support cultural expression and cultural tino rangatiratanga in a unique way within the framework of our special character, clearly laying out within the Discipleship Plan how Aotearoa NZ culture and Special Character appropriateness meet at Rotorua SDA School.
- Progress on the Discipleship Plan is moving in alignment with Adventist Education as a NZ system. To move as one, collaboration is needed and progress will be strategically over a couple of years.

<b>Strategic Aim:</b>	<div data-bbox="521 164 1048 360" style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p><b>Committed to Kahui Ako Focus</b></p> </div>
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Complete Collaborative Inquiry Within School with focus to developing teacher practice.</li> <li>• Improve engagement, attendance and transitions.</li> </ul>
<b>Target:</b>	<p>Staff Collaborative meetings on Curriculum areas.  Learning Support Register March 2022  Visible Learning Capability EOY 2022  Report on barriers to engagement, attendance and transition.</p>
<b>Baseline Data:</b>	<ol style="list-style-type: none"> <li>1. Learning Support Register 2021.</li> <li>2. Principal Sabbatical Report, November 2021 – student surveys on transitioning to high school.</li> <li>3. Every Day Matters Attendance Data Report Term 4, 2021.</li> </ol>

**2022 Annual targets:**

**Key Improvement Strategies/Actions to Lift Student Achievement**

Complete Collaborative Inquiry Within School with focus to developing teacher practice.

**2. Professional Learning** at Rotorua SDA School

[Our Standards / Ngā Paerewa](#)

Professional learning: Use inquiry, collaborative problem solving and professional learning to improve professional capability to impact on the learning and achievement of all learners.	
Elaboration of the Standard	What this looks like at Rotorua SDA School
<ul style="list-style-type: none"> <li>Inquire into and reflect on the effectiveness of practice in an ongoing way, using evidence from a range of sources.</li> <li>Critically examine how my own assumptions and beliefs, including cultural beliefs, impact on practice and the achievement of learners with different abilities and needs, backgrounds, genders, identities, languages and cultures.</li> <li>Engage in professional learning and adaptively apply this learning in practice.</li> <li>Be informed by research and innovations related to: content disciplines; pedagogy; teaching for diverse learners, including learners with disabilities and learning support needs; and wider education matters.</li> <li>Seek and respond to feedback from learners, colleagues and other education professionals, and engage in collaborative problem solving and learning focused collegial discussions.</li> </ul>	<ul style="list-style-type: none"> <li>Building open and positive relationships</li> <li>Knowledge of the learners (whanau, cultural diversity, learning history)</li> <li>Shifting teaching practice to accommodate needs</li> <li>Collaboration and sharing of effective practice at meetings (Demonstrating leadership skills, guiding other staff including Learning support / Teacher Aides)</li> <li>Engaging in Leadership opportunities (leading assemblies, staff meetings)</li> <li>Developing effective assessment practices (Testing, recording data, tracking, discussions with teachers/whanau, providing feedback/feedforward, observations)</li> <li>Developing effective home /school partnerships with whanau and the wider community (3 way conferences, emails, Social media, etc.)</li> <li>Follow an Inquiry process to make an authentic, inquiry driven and personalised difference of learners</li> <li>Undertake appropriate professional learning</li> <li>Seek advice and feedback through formal and informal discussion and respond in a professional manner</li> <li>Evidence of reflection and refined/changed practice</li> <li>A willingness to embrace difference is fostered, all the while promoting our special (Kiwī / bi-cultural) culture</li> <li>Investment in professional development opportunities to ensure that we retain high quality teachers</li> <li>Developing sustainable life-long learning practices</li> <li>Strong collegial relationships based on trust and Growth-Mindset</li> </ul>
Next Steps:	

- Build and maintain strong, positive and professional relationships with colleagues, whānau and the wider teaching community.
- Communication and sharing has a positive impact on teaching, learning and achievement of all learners.
- Classroom assessment processes are robust and track the learner' growth through summative and formative assessments (feedback/feedforward, observations, discussions etc).
- Teachers seek advice from a range of areas and/or people and get given feedback in a timely manner.
- Teachers show they are constantly learning by participating in collaborative conversations, classroom observations, and other professional learning.
- Teachers are reflective in their learning and practice and demonstrate this through evidence of refined and changed practice.

Reviewed; Staff meeting 25 August 2022

- With expert support, school reviewed current Professional Growth Cycle and was found to be too clunky.
- School visit to Greenpark School and Te Ranga in Tauranga around systems and processes for Professional Growth Cycle.
- Teachers collated and gathered as evidence what we do in the school within each teacher criteria. This will be reviewed each year and a next step is put in place for each criteria for growth.
- Completed scoping plan with Limited Statutory Manager around appraisal.
- Teachers reviewed and gave feedback on Professional Growth Cycle for 2023. This includes a teacher goal with coaching discussions.
- Professional network group started with Kahui Ako school principals to support appraisal moving forward.

Improve engagement, attendance and transitions.

- Collated and review barriers for Rotorua SDA for attendance.
- Learning Support Register collated and establish collective needs and analysis.
- Engaged in PLD to improve programmes and learning for additional learning needs such as full staff 6 bricks, dyslexia friendly classrooms, brain boosters, zones of regulation and trauma informed practice.
- Reviewed and improved practices and procedures for attendance and transitions – early and high school. This

**Attendance = Achievement**  
Working with our Truancy officers to raise attendance. MOE Attendance Reports, template letters

The graphic includes a line chart titled 'Average attendance, week by week' showing attendance trends from 2019 to 2022. It also features a table of attendance data, a photo of two staff members standing by a school vehicle, and a bar chart showing attendance by year level.

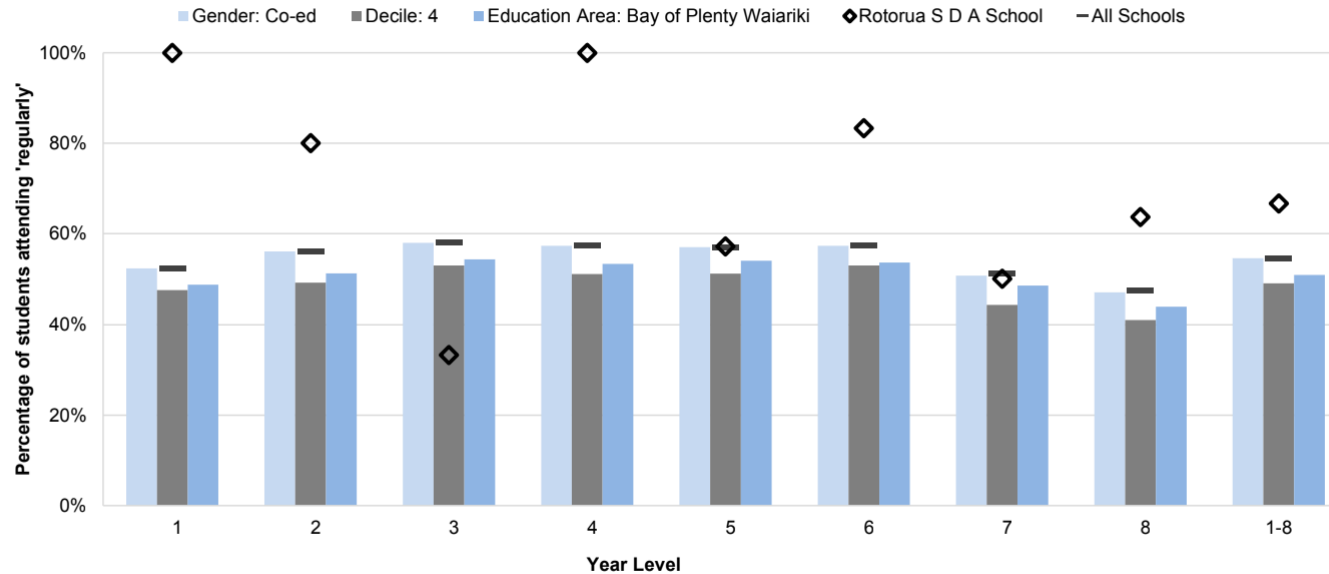
- was ongoing with Learning Support Co-ordinator and Truancy services.
- Collect and review data showing equitable outcomes. Identify next steps for growth.

**2022 ACTUAL OUTCOME:**

- Every Day Matters Attendance Supplementary Data Report Term 4, 2022.

**'Regular' attendance, by Year level (Term 4, 2022)**

Comparing the proportion of students with 'regular' attendance at your school with national and like-school benchmarks.



The percentage of Year 1 and 4 students (your highest-attending groups) attending regularly was greater in your school than in all comparison groups.

Note: Comparison by school type is not provided in this chart because school types are typically related to Year levels of students attending.

**ANALYSIS / REFLECTION:**

- Overall attendance is above National averages however there are key year levels to work with – Years 3, 5 and 7.
- Covid wave in Terms 1 and 2 greatly affected data, this was reported in our target students achievement information showing the difference in the second half of 2022 (see Page 6, Ngati Whakauae Target Report 2022)

**RECOMMENDATIONS:**

- Growth Coaching – Professional Growth Cycle personal inquiry goals – focus on coaching conversations through video, evidence and reflection on goals. Reflection on impact on teacher practice, is this new cycle working for teachers and student learning.

- Localised Curriculum – Ngati Whakaue Te Pataka Korero implemented. Current resources need to be translated into student language as they are straight from kaumatua. Google slides and teacher resources to be created by teachers under each taumata for ease of use and stored in Google drive for ongoing use. Interactions with Kahui Ako wide to continue.
- Maintain relationship with Truancy services, Kahui Ako for support around attendance and engagement.
- Regular surveys to collect student and whanau voice around transitions to High school and from Early childhood to improve as suggested/required.