

FAITH CITY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 422

Principal: Ruth McLeay

School Address: 127 Springvale Road, Wanganui

School Postal Address: 127 Springvale Road, Wanganui

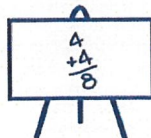
School Phone: 06 345 7737

School Email: admin@faithcity.school.nz

Members of the Board of Trustees

| Name | Position | How Position Gained | Term Expires |
|-----------------------|-----------------|---------------------|--------------|
| Tasha Bullock | Chair Person | Elected | May-19 |
| Ruth McLeay | Principal | ex Officio | |
| Wendy Stanbrook-Mason | Parent Rep | Elected | May-19 |
| Ben Broughton | Parent Rep | Elected | May-19 |
| Daniel Price | Parent Rep | Elected | May-19 |
| Cleo Berryman | Proprietors Rep | Appointed | |
| Trish Bell | Parent Rep | Elected | May-19 |
| Sue Little | Staff Rep | Elected | May-19 |

Accountant / Service Provider Education Finance Limited
0800 333 462



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FAITH CITY SCHOOL

Annual Report - For the year ended 31 December 2018

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Faith City School

Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Tash Bullock
Full Name of Board Chairperson

Ruth M Leary
Full Name of Principal

Bullock
Signature of Board Chairperson

Ruth M Leary
Signature of Principal

31 May 2019
Date:

31 May 2019
Date:

Faith City School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

| | Notes | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 921,450 | 872,850 | 865,376 |
| Locally Raised Funds | 3 | 43,329 | 42,050 | 38,364 |
| Use of Land and Buildings Integrated | | 116,500 | 120,000 | 116,500 |
| Interest Earned | | 41 | 350 | 50 |
| | | <u>1,081,321</u> | <u>1,035,250</u> | <u>1,020,290</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 36,018 | 23,250 | 17,366 |
| Learning Resources | 4 | 788,734 | 748,000 | 747,479 |
| Administration | 5 | 81,729 | 72,445 | 75,258 |
| Finance | | 612 | - | 1,175 |
| Property | 6 | 158,510 | 168,250 | 168,488 |
| Depreciation | 7 | 19,877 | 20,200 | 20,527 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 10,044 |
| | | <u>1,085,481</u> | <u>1,032,145</u> | <u>1,040,337</u> |
| Net Surplus / (Deficit) for the year | | (4,160) | 3,105 | (20,047) |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u>(4,160)</u> | <u>3,105</u> | <u>(20,047)</u> |

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

Faith City School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

| | Actual 2018 \$ | Budget (Unaudited) 2018 \$ | Actual 2017 \$ |
|--|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | <u>31,147</u> | <u>31,147</u> | <u>51,194</u> |
| Total comprehensive revenue and expense for the year | (4,160) | 3,105 | (20,047) |
| Capital Contributions from the Ministry of Education | - | - | - |
| Contribution - Furniture and Equipment Grant | - | - | - |
| Equity at 31 December | <u>26,987</u> | <u>34,252</u> | <u>31,147</u> |
| Retained Earnings | 26,987 | 34,252 | 31,147 |
| Reserves | - | - | - |
| Equity at 31 December | <u>26,987</u> | <u>34,252</u> | <u>31,147</u> |

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

Faith City School

Statement of Financial Position

As at 31 December 2018

| | Notes | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 10,534 | 11,336 | 7,285 |
| Accounts Receivable | 9 | 39,641 | 41,000 | 40,823 |
| GST Receivable | | 1,808 | 3,032 | 3,032 |
| Prepayments | | 4,174 | 2,025 | 2,025 |
| Inventories | 10 | 575 | 692 | 692 |
| | | <u>56,732</u> | <u>58,085</u> | <u>53,857</u> |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 52,858 | 50,000 | 49,877 |
| Finance Lease Liability - Current Portion | 14 | 7,542 | 7,767 | 7,767 |
| | | <u>60,400</u> | <u>57,767</u> | <u>57,644</u> |
| Working Capital Surplus/(Deficit) | | (3,668) | 318 | (3,787) |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 47,864 | 59,688 | 63,888 |
| | | <u>47,864</u> | <u>59,688</u> | <u>63,888</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 5,500 | 14,460 | 10,460 |
| Finance Lease Liability | 14 | 11,709 | 11,294 | 18,494 |
| | | <u>17,209</u> | <u>25,754</u> | <u>28,954</u> |
| Net Assets | | <u>26,987</u> | <u>34,252</u> | <u>31,147</u> |
| Equity | | <u>26,987</u> | <u>34,252</u> | <u>31,147</u> |

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

Faith City School

Statement of Cash Flows

For the year ended 31 December 2018

| | Note | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 296,000 | 272,850 | 278,993 |
| Locally Raised Funds | | 42,530 | 42,050 | 38,364 |
| Goods and Services Tax (net) | | 1,224 | - | 2,402 |
| Payments to Employees | | (179,122) | (150,000) | (179,157) |
| Payments to Suppliers | | (151,674) | (137,999) | (127,666) |
| Cyclical Maintenance Payments in the year | | - | - | - |
| Interest Paid | | (612) | - | (652) |
| Interest Received | | 41 | 350 | 50 |
| Net cash from / (to) the Operating Activities | | 8,388 | 27,251 | 12,334 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of PPE (and Intangibles) | | | | |
| Purchase of PPE (and Intangibles) | | (2,483) | (16,000) | (14,097) |
| Net cash from / (to) the Investing Activities | | (2,483) | (16,000) | (14,097) |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (2,656) | (7,200) | (1,345) |
| Net cash from Financing Activities | | (2,656) | (7,200) | (1,345) |
| Net increase/(decrease) in cash and cash equivalents | | 3,249 | 4,051 | (3,108) |
| Cash and cash equivalents at the beginning of the year | 8 | 7,285 | 7,285 | 10,393 |
| Cash and cash equivalents at the end of the year | 8 | 10,534 | 11,336 | 7,285 |

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

Faith City School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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.

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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Furniture and equipment | 5–10 years |
| Information and communication technology | 5 years |
| Motor vehicles | 5 years |
| Leased assets held under a Finance Lease | 3 years |
| Library resources | 12.5% Diminishing value |

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

n) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

o) Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

p) 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.

q) Budget Figures

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

r) 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

| | 2018 | 2018 Budget (Unaudited) | 2017 |
|---|----------------|-------------------------------|----------------|
| | Actual \$ | \$ | Actual \$ |
| Operational grants | 235,171 | 240,000 | 245,940 |
| Teachers' salaries grants | 622,758 | 600,000 | 588,248 |
| Resource teachers learning and behaviour grants | 3,651 | - | 1,374 |
| Other MoE Grants | 53,824 | 23,350 | 27,743 |
| Other government grants | 6,046 | 9,500 | 2,071 |
| | <u>921,450</u> | <u>872,850</u> | <u>865,376</u> |

3. Locally Raised Funds

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

| | 2018 | 2018 Budget (Unaudited) | 2017 |
|---|---------------|-------------------------------|---------------|
| | Actual \$ | \$ | Actual \$ |
| Revenue | | | |
| Donations | 4,440 | 500 | 1,206 |
| Activities | 31,945 | 40,550 | 33,515 |
| Trading | 5,911 | - | 3,600 |
| Fundraising | 47 | - | 43 |
| Other Revenue | 986 | 1,000 | - |
| | <u>43,329</u> | <u>42,050</u> | <u>38,364</u> |
| Expenses | | | |
| Activities | 28,572 | 23,250 | 12,536 |
| Trading | 7,447 | - | 4,830 |
| | <u>36,018</u> | <u>23,250</u> | <u>17,366</u> |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | <u>7,311</u> | <u>18,800</u> | <u>20,998</u> |

4. Learning Resources

| | 2018 | 2018 Budget (Unaudited) | 2017 |
|------------------------------|----------------|-------------------------------|----------------|
| | Actual \$ | \$ | Actual \$ |
| Curricular | 22,562 | 28,600 | 25,601 |
| Equipment repairs | - | - | 2,753 |
| Extra-curricular activities | 15,084 | 21,400 | 10,614 |
| Employee benefits - salaries | 743,668 | 692,000 | 675,741 |
| Staff development | 7,420 | 6,000 | 32,770 |
| | <u>788,734</u> | <u>748,000</u> | <u>747,479</u> |

5. Administration

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 3,775 | 3,700 | 3,665 |
| Board of Trustees Fees | 3,295 | 3,500 | 2,760 |
| Board of Trustees Expenses | 59 | 750 | 496 |
| Communication | 6,165 | 4,500 | 3,952 |
| Consumables | 2,321 | 2,650 | 5,167 |
| Operating Lease | 468 | 1,600 | 5,002 |
| Other | 29,526 | 20,845 | 18,508 |
| Employee Benefits - Salaries | 29,224 | 28,000 | 28,778 |
| Insurance | 2,396 | 2,400 | 2,430 |
| Service Providers, Contractors and Consultancy | 4,500 | 4,500 | 4,500 |
| | <u>81,729</u> | <u>72,445</u> | <u>75,258</u> |

6. Property

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 5,200 | 4,500 | 4,672 |
| Cyclical Maintenance Expense | (4,960) | 4,000 | 1,418 |
| Grounds | 974 | 1,300 | 2,301 |
| Heat, Light and Water | 9,252 | 7,000 | 7,606 |
| Repairs and Maintenance | 221 | 1,450 | 564 |
| Use of Land and Buildings | 116,500 | 120,000 | 116,500 |
| Employee Benefits - Salaries | 31,322 | 30,000 | 35,427 |
| | <u>158,510</u> | <u>168,250</u> | <u>168,488</u> |

The use of land and buildings figure represents 8% 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. Depreciation

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Building Improvements | 607 | - | 795 |
| Furniture and Equipment | 3,302 | 3,000 | 3,725 |
| Information and Communication Technology | 9,849 | 9,000 | 10,871 |
| Leased Assets | 5,263 | 7,200 | 4,158 |
| Library Resources | 856 | 1,000 | 978 |
| | <u>19,877</u> | <u>20,200</u> | <u>20,527</u> |

8. Cash and Cash Equivalents

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Westpac General Account | 10,534 | 11,336 | 7,285 |
| Cash and cash equivalents for Cash Flow Statement | <u>10,534</u> | <u>11,336</u> | <u>7,285</u> |

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

9. Accounts Receivable

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 799 | - | - |
| Banked Staffing Underuse | 233 | - | - |
| Teacher Salaries Grant Receivable | 38,609 | 41,000 | 40,823 |
| | <u>39,641</u> | <u>41,000</u> | <u>40,823</u> |
| Receivables from Exchange Transactions | 1,032 | - | - |
| Receivables from Non-Exchange Transactions | 38,609 | 41,000 | 40,823 |
| | <u>39,641</u> | <u>41,000</u> | <u>40,823</u> |

10. Inventories

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|------------|----------------------|-------------------------------------|----------------------|
| Stationery | 575 | 692 | 692 |
| | <u>575</u> | <u>692</u> | <u>692</u> |

11. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|---|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2018 | | | | | | |
| Building Improvements | 3,585 | - | - | - | (607) | 2,978 |
| Furniture and Equipment | 13,136 | - | - | - | (3,302) | 9,834 |
| Information and Communication Technology | 24,312 | 2,483 | - | - | (9,849) | 16,946 |
| Leased Assets | 16,012 | 1,369 | - | - | (5,263) | 12,118 |
| Library Resources | 6,844 | - | - | - | (856) | 5,988 |
| | | - | - | - | | |
| Balance at 31 December 2018 | <u>63,889</u> | <u>3,852</u> | <u>-</u> | <u>-</u> | <u>(19,877)</u> | <u>47,864</u> |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-------------------|
| | \$ | \$ | \$ |
| 2018 | | | |
| Building Improvements | 15,884 | (12,906) | 2,978 |
| Furniture and Equipment | 37,282 | (27,448) | 9,834 |
| Information and Communication Technology | 70,984 | (54,038) | 16,946 |
| Leased Assets | 22,491 | (10,373) | 12,118 |
| Library Resources | 28,346 | (22,358) | 5,988 |
| Balance at 31 December 2018 | 174,987 | (127,123) | 47,864 |

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|---------------|-----------------|------------|-----------------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2017 | | | | | | |
| Building Improvements | 4,380 | - | - | - | (795) | 3,585 |
| Furniture and Equipment | 16,861 | - | - | - | (3,725) | 13,136 |
| Information and Communication Technology | 21,086 | 14,097 | - | - | (10,871) | 24,312 |
| Leased Assets | 15,001 | 15,213 | (10,044) | - | (4,158) | 16,012 |
| Library Resources | 7,822 | - | - | - | (978) | 6,844 |
| Balance at 31 December 2017 | 65,150 | 29,310 | (10,044) | - | (20,527) | 63,889 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-------------------|
| | \$ | \$ | \$ |
| 2017 | | | |
| Building Improvements | 15,884 | (12,299) | 3,585 |
| Furniture and Equipment | 38,379 | (25,243) | 13,136 |
| Information and Communication Technology | 72,232 | (47,920) | 24,312 |
| Leased Assets | 21,121 | (5,110) | 16,011 |
| Library Resources | 28,346 | (21,502) | 6,844 |
| Balance at 31 December 2017 | 175,962 | (112,074) | 63,888 |

12. Accounts Payable

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Operating creditors | 7,907 | 9,000 | 3,372 |
| Accruals | 3,775 | - | 3,115 |
| Employee Entitlements - salaries | 38,609 | 41,000 | 40,823 |
| Employee Entitlements - leave accrual | 2,567 | - | 2,567 |
| | <u>52,858</u> | <u>50,000</u> | <u>49,877</u> |
| Payables for Exchange Transactions | 52,858 | 50,000 | 49,877 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>52,858</u> | <u>50,000</u> | <u>49,877</u> |

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 10,460 | 10,460 | 9,042 |
| Increase/ (decrease) to the Provision During the Year | (4,960) | 4,000 | 1,418 |
| Use of the Provision During the Year | 1,418 | | |
| Provision at the End of the Year | <u>6,918</u> | <u>14,460</u> | <u>10,462</u> |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Term | 5,500 | 14,460 | 10,460 |
| | <u>5,500</u> | <u>14,460</u> | <u>10,460</u> |

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:

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 7,542 | 7,767 | 7,767 |
| Later than One Year and no Later than Five Years | 11,709 | 11,294 | 18,494 |
| Later than Five Years | - | - | - |
| | <u>19,251</u> | <u>19,061</u> | <u>26,261</u> |

15. 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 (Whanganui Assembly of God Property Trust Board) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor 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 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".

16. Remuneration

Key management personnel compensation

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

| | 2018 Actual \$ | 2017 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,295 | 2,760 |
| Full-time equivalent members | 0.08 | 0.07 |
| <i>Leadership Team</i> | | |
| Remuneration | 212,453 | 202,063 |
| Full-time equivalent members | 2 | 2 |
| Total key management personnel remuneration | 215,748 | 204,823 |
| Total full-time equivalent personnel | 2.08 | 2.07 |

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

Principal

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

| | 2018 Actual \$000 | 2017 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 120-130 | 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:

| Remuneration \$000 | 2018 FTE Number | 2017 FTE Number |
|-----------------------|--------------------|--------------------|
| 100-110 | - | - |
| | 0.00 | 0.00 |

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

17. Compensation and Other Benefits Upon Leaving

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

| | 2018 Actual | 2017 Actual |
|------------------|----------------|----------------|
| Total | - | - |
| Number of People | - | - |

18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

19. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into nocontract agreements for capital works

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

Nil

| | 2018 Actual \$ | 2017 Actual \$ |
|--|----------------------|----------------------|
| No later than One Year | - | 787 |
| Later than One Year and No Later than Five Years | - | 60 |
| Later than Five Years | - | - |
| | - | 847 |

20. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

21. Financial Instruments

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

Loans and receivables

| | 2018 Actual \$ | 2018 Budget (Unaudited) \$ | 2017 Actual \$ |
|-----------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 10,534 | 11,336 | 7,285 |
| Receivables | 39,641 | 41,000 | 40,823 |
| Investments - Term Deposits | - | - | - |
| Total Loans and Receivables | 50,175 | 52,336 | 48,108 |

Financial liabilities measured at amortised cost

| | | | |
|--|--------|--------|--------|
| Payables | 52,858 | 50,000 | 49,877 |
| Finance Leases | 19,251 | 19,061 | 26,261 |
| Total Financial Liabilities Measured at Amortised Cost | 72,109 | 69,061 | 76,138 |

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 FAITH CITY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Faith City School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expenses, 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 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustees schedule included under the School Directory page and the Analysis of Variance, Kiwisport statement included as appendices, 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.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

| Analysis of Variance Reporting | |
|--|--------------------|
| School name: Faith City School | School number:0422 |
| Focus: To shift our focus from teaching & learning about ICT to teaching & learning with & through ICT. | |
| Strategic Aim: For students to learn the skills to become independent life-long learners. | |
| Annual Aim: Students will have the knowledge & skills to develop personal excellence. | |
| Targets: <ul style="list-style-type: none"> • Students will be given the opportunity to learn about the wise and safe use of ICT and ways to use ICT to enhance their learning. • Provide Professional development for teachers on using google docs. | |
| Background Information In 2017 after parent consultation and a BOT & Staff big picture meeting, ICT was the most important area identified for future development. We have purchased new devices for students to use and up-dated all desktops. We have completed an inventory, and teachers have outlined the ICT needs for each class . We have written an ICT plan but this needs to be rewritten as a strategic plan. We need to supply more devices for students to use. We have a number of old laptops but most are now not working well. | |

| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
|--|--|--|--|
| <p>1. We had PD from outside provider on using Google Docs.</p> <p>2. Begun to Incorporated ICT skills into classroom programmes</p> <p>3. Room 4 used the Mathletics programme at home & at school Rm 1 to 3 used Maths Seeds & Reading Eggs at school and were able to use this at home. Rm 6 used mathseeds. Rm 5 used Reading Eggspress.</p> <p>4. Purchased some devices to meet the needs of students and staff Moved towards providing 1 on 1 devices for senior students. Updated desktops as per purchasing plan</p> <p>5. Website was updated</p> <p>6. Classroom cell phones are being used to communicate with caregivers.</p> <p>7. Teachers are using their iPads to record respect points.</p> <p>8. Network and devices were maintained.</p> <p>9. Evaluated progress, write next steps & report to BOT.</p> | <p>1. We had a teacher only day with an outside provider. This was not as successful as we expected due to technical difficulties. We have not moved to storing on the cloud and need to continue working on this.</p> <p>2. Classes have begun to incorporate the ICT skills we have outlined for each year level into their classroom programmes. These skills are part of the assessment programme.</p> <p>3. Mathletics, mathseeds and reading eggs computer programmes are a great way to reinforce reading & maths skills, as students are working at their own level. Some families have used these programmes at home.</p> <p>4. The refurbished desktops are a more cost-effective way of updating machines. Our ICT support firm has been helping us to evaluate these machines. Some students still prefer desktops over smaller tablets. We did not buy many new devices this year and some devices need replacing</p> <p>6.. Some teachers are using the cell phones every day. Parents are enjoying this way of communicating.</p> <p>7. iPads are a great way of recording reward points.</p> <p>8. The network support for urgent problems was very quick but for other issues we sometimes had to wait.</p> | <p>1. Due to sickness we were not able to extend this training in 2018 we will need to continue with it in 2019.</p> <p>2. Teachers will need to continue to incorporate ICT skills into their programmes. This needs to be incorporated into planning.</p> <p>3. The students could see their progress on these computer programmes, and this improved student motivation. These programmes are easily tracked and allow us to reward students for their work. Students could work at home and parents could see progress. We need to allow for this in our budget.</p> <p>4. Due to budget constraints we weren't able to replace as many devices as we would have liked to.</p> <p>6. Class cell-phones provide immediate up to date communication.</p> <p>7. Some classes need big screens so students can see respect points as they are given them.</p> <p>8. At times we have difficulty accessing the computer support we need. Safemode have been very good with urgent problems.</p> | <p>1. We need to continue with google training in 2019. Start with using google for staff meeting minutes.</p> <p>2. Teachers need to include the ICT skills in their planning. Use checklist as part of assessment programme.</p> <p>3. Continue with computer-based learning programmes. Add spelling programme for Rm 5. Some children in Rm 6 need reading Eggspress.</p> <p>4.. As budget allows purchase more small laptops for senior rooms. We need to replace some iPads in junior rooms. Investigate replacing computer in library. Plan to replace data projectors with large screens as they wear out.</p> <p>5. Ensure time is allowed for Office administrator to update website.</p> <p>6. Ensure all class cell phones are checked each day and used to communicate with parents on a regular basis.</p> <p>7. Continue to use iPads for reward points.</p> <p>8. Make sure we notify ICT support firm as soon as we can with teacher laptop problems. Arrange for a technician to come when we have list of other problems.</p> |

| | | |
|---|--------------------|--|
| Analysis of Variance Reporting | | |
| School name: Faith City School | School number:0422 | |
| Focus: Goal - Students will promote personal, Interpersonal and community well-being. | | |
| Strategic Aim - Students will strive towards excellence in all areas | | |
| Target: | | |
| By Implementing the PB4L School-wide Programme | | |
| <ul style="list-style-type: none">• Behaviour of students will improve• Incidents of problem behaviour will decline• Staff will develop & maintain positive relationships within the school community | | |
| Background Data | | |
| <p>We have completed Year 1 of the programme.</p> <p>We have now written our PB4L school-wide matrix and begun to teach the respect values in this matrix.</p> <p>Students are rewarded with respect points in the classroom and house tokens in the playground.</p> <p>The majority of students are responding really well to this programme.</p> <p>Staff are changing their mindset. They are moving from a model where students are punished for their bad behaviour to one where correct behaviour is modelled and rewarded.</p> | | |

| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
|--|--|--|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> Undertook Year 2 of PB4L school-wide Tier 1 programme. Continued with PB4L –SW Team <input type="checkbox"/> PB4L-SW coach & leader attended professional development courses. Two-day Restorative Practice PD for all staff. <input type="checkbox"/> As a school community we collected and collated data using the SWISS programme <input type="checkbox"/> PB4L coach & leader completed their Inquiry around implementing the PB4L programme & monitored the success of a target group. <input type="checkbox"/> Key Competency matrix was developed and aligned to our PB4L matrix. <input type="checkbox"/> Staff taught teach weekly lessons following the respect values in the matrix. <input type="checkbox"/> All staff rewarded students respect points using the class dojo programme in the classroom & house tokens outside the classroom. <input type="checkbox"/> Staff entered ODR (Office Discipline Referral) incidents directly onto SWIS <input type="checkbox"/> A programme of respect rewards was set up. Students earned rewards as they achieved set respect objectives. <input type="checkbox"/> Matrix and an update on PB4L-SW was sent home for whanau. <input type="checkbox"/> A Behavioural flowchart and an incident form for staff to complete was developed. <input type="checkbox"/> A report was prepared & presented to the BOT. | <p>Teachers were supported by PB4L coach & leader in the implementation of the PB4L-SW Tier 1.</p> <p>The behaviour of most of the students has improved.</p> <p>There have been fewer major behavioural incidents.</p> <p>Not all incidents are being recorded. There is confusion over the form.</p> <p>Behaviour is being managed by the classroom teachers. PB4L coach & leader work with major referrals.</p> <p>PB4L –SW is having a positive effect on the school community. Staff are changing the way they interact with students.</p> <p>Parent feedback has been very positive around the PB4L programme.</p> <p>A SET evaluation was completed at the end of 2018, by an external evaluator using the School-wide Evaluation Tool. This aims to evaluate how accurately PB4L is being implemented. The external evaluator interviewed staff, students & parents and looked at our matrix and data. We needed to score 80% before we moved to Tier 2. We scored 98.2 %.</p> | <p>Students are responding to the positive environment.</p> <p>Students are keen to work towards the respect rewards.</p> <p>Staff are teaching and modeling the respect values in our matrix.</p> <p>Staff refer students to the matrix as necessary to correct behaviour.</p> <p>Whānau are supporting the programme at home some families are implementing rewards at home that support the school programme.</p> | <p>We will undertake Tier 2 of the PB4L school-wide programme in 2019.</p> <p>All staff will attend the UBRS (Understanding Behaviour Responding Safely) PD course at the start of 2019.</p> <p>We will introduce the check-in check-out programme.</p> <p>PB4L -SW team will undertake PD courses; Coach & leader will attend additional PD courses.</p> <p>Staff meeting on ODR & the correct use of SWIS</p> <p>We will revisit teaching for positive behaviour programme as a staff.</p> <p>All staff will teach weekly lessons reinforcing the respect values in our matrix.</p> <p>All staff will reward students respect points using class dojo & house tokens outside the classroom.</p> <p>Staff will be recognised for displaying PB4L respect values.</p> <p>We will collect & collate data on the SWIS programme</p> |

| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
|--|---|---|--|
| <p>All teachers will teach a quality targeted writing programme.</p> <ul style="list-style-type: none"> Junior classes continued with Yolanda Sorrell's Phonics Programme. Within school CoL Teachers provided on-going support to classroom teachers. Within school CoL Teachers modelled lessons and completed observations in classrooms. PD was provided in writing through the CoL. Four teachers focused their TAI around writing and meet in PLG's. (Professional Learning Groups) We continued to develop the matrix set up in 2017 based on Literacy Learning Progressions and curriculum levels. We moderated writing in term 2 & 4. We reported to the BOT on target groups in term 2 and on overall school | <p>Writing – 58% (14/24) of the students who were below have made progress and 12 of these are now at the expected curriculum level for their year level. One of the students who was well-below has made progress and is now below the expected curriculum level.</p> <p>Of the 6 Maori Students 3 made progress and 2 are now at the expected level for their year.</p> <p>Of the 5 Pasifika students 2 made progress and are now at the expected level for their year level.</p> <p>Over the whole school 81% (104/128) of students are at or above the expected curriculum level an improvement of 5%. 81% (26/32) of Maori students are at or above and 64% (9/14) of Pasifika students are at or above on improvement of 14%.</p> <p>Only 75% (46/61) of boys, are at or above the expected curriculum level, compared with 87% (58/67) of girls.</p> | <p>As can be seen 58% of the students who were below in writing have made good progress.</p> <p>We are concerned about the students who are still below and will continue to work with them to help them make accelerated progress.</p> <p>We need to work on improving the achievement and engagement of boys in writing.</p> <p>Four teachers focused on writing for their TAI. The CoL teachers supported these teachers.</p> <p>Col within school teachers worked in rooms modelled lessons.</p> <p>Writing facilitator led PD in writing.</p> <p>The Phonics programme has been effective, and teachers have found this is making a real difference to students' progress.</p> | <p>All class will have target groups in writing.</p> <p>We will focus on accelerating progress for our boys & our Pasifika students.</p> <p>Within school CoL Teachers will continue to support teachers in 2019.</p> <p>We will have external PD from a literacy provider in writing as part of the CoL.</p> <p>Four Teachers will focus their TAI on around writing, and meet in PLG's (Professional Learning Groups)</p> <p>Junior classes will continue with Yolanda Sorrell's Phonics Programme. Junior classes will also have a focus on handwriting and letter formation.</p> <p>CoL Teachers and external facilitator will model lessons, these will be videoed and discussed.</p> <p>Classroom observations will be completed. CoL Teachers will work on putting our writing expectations in child speak.</p> <p>A folder of annotated writing exemplars for each curriculum level will be developed for moderation across the CoL.</p> |

Kiwi Sport - Faith City School

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwi Sport funding of \$1805 (excluding GST).

The funding was spent on:

Lifesaving coach at splash centre & whole school Swimming Lessons \$1967

Badminton Coaching \$245

Faith City School BOARD OF TRUSTEES LIST 2018

| Name | Title | How Position Gained | Occupation | Company Name/Workplace | Term Expires |
|-----------------------|--|--|--------------------------|------------------------|--------------|
| Tasha Bullock | Board Chairperson Parent Representative | Co-opted 3/12/2012 Elected 05/13 Re-Elected 05/16 | Teacher | Cullinane High School | May 2019 |
| Wendy Stanbrook-Mason | Parent Representative Secretary | Elected 05/13 Re-Elected 05/16 | Nursing Supervisor | | May 2019 |
| Trish Bell | Health & Safety Parent Representative | Elected 05/13 Re-Elected 05/16 | Splash Centre Instructor | Splash Centre | May 2019 |
| Ben Broughton | Parent Representative Privacy/EEO | Elected 05/16 | Police Officer | Wanganui Police | May 2019 |
| Daniel Price | Parent Representative Finance Officer | Elected 05/16 | School Principal | Arahunga School | May 2019 |
| Cleo Berryman | Proprietors Representative | Appointed 09/2009 | Administration | Good Health Wanganui | |
| Ruth McLeay | Principal | Appointed as Principal 08/10/2007 | | Faith City School | |
| Sue Little | Staff Representative | Elected 12/05/2008 Re-Elected 05/10 Re-Elected 05/13 Re-Elected 05/16 | Teacher | Faith City School | May 2019 |
| | | | | | |