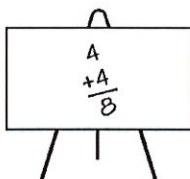


FAITH CITY SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address: 127 Springvale Rd Wanganui
School Postal Address: 127 Springvale Rd Wanganui
School Phone: 06 345 7737
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FAITH CITY SCHOOL

Financial Statements - For the year ended 31 December 2017

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Faith City School

Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

TASH BULLOCK
Full Name of Board Chairperson

Ruth McLeay
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

30 May 2018
Date:

30 May 2018
Date:

Faith City School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	865,376	863,525	849,745
Locally Raised Funds	3	38,364	28,550	63,579
Use of Land and Buildings Integrated		116,500	117,000	116,550
Interest Earned		50	350	98
		<hr/>	<hr/>	<hr/>
		1,020,290	1,009,425	1,029,972
Expenses				
Locally Raised Funds	3	17,366	8,250	50,018
Learning Resources	4	747,479	751,650	736,503
Administration	5	75,258	68,495	74,124
Finance		1,175	-	-
Property	6	168,488	159,350	153,239
Depreciation	7	20,527	20,000	22,195
Loss on Disposal of Property, Plant and Equipment		10,044	-	-
		<hr/>	<hr/>	<hr/>
		1,040,337	1,007,745	1,036,079
Net Surplus / (Deficit) for the year		(20,047)	1,680	(6,107)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/> (20,047)	<hr/> <hr/> 1,680	<hr/> <hr/> (6,107)

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 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	51,194	51,194	57,301
Total comprehensive revenue and expense for the year	(20,047)	1,680	(6,107)
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	31,147	52,874	51,194
Retained Earnings	31,147	52,874	51,194
Reserves	-	-	-
Equity at 31 December	31,147	52,874	51,194

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 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	7,285	22,136	10,393
Accounts Receivable	9	40,823	35,000	41,463
GST Receivable		3,032	5,434	5,434
Prepayments		2,025	2,025	2,025
Inventories	10	692	513	513
		<u>53,857</u>	<u>65,108</u>	<u>59,828</u>
Current Liabilities				
Accounts Payable	12	49,877	50,000	49,200
Finance Lease Liability - Current Portion	14	7,767	6,716	6,716
		<u>57,644</u>	<u>56,716</u>	<u>55,916</u>
Working Capital Surplus/(Deficit)		(3,787)	8,392	3,912
Non-current Assets				
Property, Plant and Equipment	11	63,888	61,150	65,150
		<u>63,888</u>	<u>61,150</u>	<u>65,150</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	10,460	12,042	9,042
Finance Lease Liability	14	18,494	4,626	8,826
		<u>28,954</u>	<u>16,668</u>	<u>17,868</u>
Net Assets		<u>31,147</u>	<u>52,874</u>	<u>51,194</u>
Equity		<u>31,147</u>	<u>52,874</u>	<u>51,194</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 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		278,993	263,525	258,336
Locally Raised Funds		38,364	28,550	65,146
Goods and Services Tax (net)		2,402	-	(1,760)
Payments to Employees		(179,157)	(119,550)	(161,031)
Payments to Suppliers		(127,666)	(141,582)	(140,823)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(652)	-	-
Interest Received		50	-	98
Net cash from / (to) the Operating Activities		12,334	30,943	19,966
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(14,097)	(15,000)	(1,856)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(14,097)	(15,000)	(1,856)
Cash flows from Financing Activities				
Finance Lease Payments		(1,345)	(4,200)	(4,900)
Contribution by MOE -Furniture & Equipment		-	-	-
Funds Held for Capital Works Projects		-	-	-
Net cash from Financing Activities		(1,345)	(4,200)	(4,900)
Net increase/(decrease) in cash and cash equivalents		(3,108)	11,743	13,210
Cash and cash equivalents at the beginning of the year	8	10,393	10,393	(2,817)
Cash and cash equivalents at the end of the year	8	7,285	22,136	10,393

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.



Faith City School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 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) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of investment securities.

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:



Building improvements to Crown Owned Assets	20–50 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Leased assets held under a Finance Lease	5 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) Revenue Received in Advance

Revenue received in advance relates to fees received from international students fees 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.

o) 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).

p) 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.

q) 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.

r) Budget Figures

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

s) 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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	245,940	239,675	240,872
Teachers' salaries grants	588,248	600,000	588,143
Resource teachers learning and behaviour grants	1,374	-	2,577
Other MoE Grants	27,743	19,850	9,983
Other government grants	2,071	4,000	8,170
	<u>865,376</u>	<u>863,525</u>	<u>849,745</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	1,206	3,850	4,373
Fundraising	43	-	83
Trading	3,600	-	20,606
Activities	33,515	24,700	38,517
	<u>38,364</u>	<u>28,550</u>	<u>63,579</u>
Expenses			
Activities	12,536	8,250	27,190
Trading	4,830	-	22,768
Fundraising (costs of raising funds)	-	-	60
	<u>17,366</u>	<u>8,250</u>	<u>50,018</u>
<i>Surplus for the year Locally raised funds</i>	<u>20,998</u>	<u>20,300</u>	<u>13,561</u>

4. Learning Resources

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	25,601	42,400	23,769
Extra-curricular activities	10,614	10,200	6,406
Employee benefits - salaries	675,741	674,550	678,159
Repairs & Maintenance	2,753	500	2,284
Staff development	32,770	24,000	25,885
	<u>747,479</u>	<u>751,650</u>	<u>736,503</u>

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,665	3,400	3,630
Board of Trustees Fees	2,760	3,500	3,075
Board of Trustees Expenses	496	1,750	1,428
Communication	3,952	6,200	4,230
Consumables	5,167	15,550	15,145
Operating Lease	5,002	2,500	1,500
Other	18,508	6,695	8,230
Employee Benefits - Salaries	28,778	22,000	30,169
Insurance	2,430	2,400	2,517
Service Providers, Contractors and Consultancy	4,500	4,500	4,200
	<u>75,258</u>	<u>68,495</u>	<u>74,124</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,672	4,500	3,729
Cyclical Maintenance Expense	1,418	3,000	1,420
Grounds	2,301	300	-
Heat, Light and Water	7,606	7,000	6,678
Rates	-	2,300	-
Repairs and Maintenance	564	2,250	2,217
Use of Land and Buildings	116,500	117,000	116,550
Employee Benefits - Salaries	35,427	23,000	22,645
	<u>168,488</u>	<u>159,350</u>	<u>153,239</u>

The use of land and buildings figure represents 8% of the school's total property value, as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings.

7. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	795	4,200	795
Furniture and Equipment	3,725	7,000	3,832
Information and Communication Technology	10,871	8,000	11,037
Leased Assets	4,158	-	5,415
Library Resources	978	800	1,116
	<u>20,527</u>	<u>20,000</u>	<u>22,195</u>

8 Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Westpac General Account	7,285	22,136	10,393
Cash equivalents and bank overdraft for Cash Flow Statement	7,285	22,136	10,393

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

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	-	-	3,756
Teacher Salaries Grant Receivable	40,823	35,000	37,707
	40,823	35,000	41,463
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	40,823	35,000	41,463
	40,823	35,000	41,463

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	692	513	513
	692	513	513

11. Property, Plant and Equipment

	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			
Land	-	-	-
Building Improvements	15,884	(12,299)	3,585
Building Improvements	-	-	-
Furniture and Equipment	38,379	(25,243)	13,136
Information and Communication	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

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Building Improvements	5,175	-	-	-	(795)	4,380
Furniture and Equipment	20,693	-	-	-	(3,832)	16,861
Information and Communication Technology	30,267	1,856	-	-	(11,037)	21,086
Leased Assets	14,508	5,908	-	-	(5,415)	15,001
Library Resources	8,938	-	-	-	(1,116)	7,822
Balance at 31 December 2016	79,581	7,764	-	-	(22,195)	65,150

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Building Improvements	15,884	(11,504)	4,380
Furniture and Equipment	38,379	(21,518)	16,861
Information and Communication Technology	58,135	(37,049)	21,086
Leased Assets	28,228	(13,227)	15,001
Library Resources	28,346	(20,524)	7,822
Balance at 31 December 2016	168,972	(103,822)	65,150

12. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	3,372	15,000	3,251
Accruals	3,115	-	3,092
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	40,823	35,000	37,707
Employee Entitlements - leave accrual	2,567	-	5,150
	<u>49,877</u>	<u>50,000</u>	<u>49,200</u>
Payables for Exchange Transactions	9,054	50,000	49,200
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	40,823		
Payables for Non-exchange Transactions - Other			
	<u>49,877</u>	<u>50,000</u>	<u>49,200</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	9,042	9,042	7,622
Increase to the Provision During the Year	1,418	3,000	1,420
Adjustment to the Provision	-		-
Use of the Provision During the Year	-		-
Provision at the End of the Year	<u>10,460</u>	<u>12,042</u>	<u>9,042</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	10,460	12,042	9,042
	<u>10,460</u>	<u>12,042</u>	<u>9,042</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:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	7,767	6,716	6,716
Later than One Year and no Later than Five Years	18,494	4,626	8,826
Later than Five Years	-	-	-
	<u>26,261</u>	<u>11,342</u>	<u>15,542</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 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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,760	3,075
Full-time equivalent members	0.07	0.11
<i>Leadership Team</i>		
Remuneration	202,063	205,730
Full-time equivalent members	2	2
Total key management personnel remuneration	204,823	208,805
Total full-time equivalent personnel	2.07	2.11

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:

	2017 Actual \$000	2016 Actual \$000
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:

Remuneration \$000	2017 FTE Number	2016 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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).

19. Commitments

(a) Capital Commitments

As at 31 December 2017 there are no Capital Commitments

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- (a) operating lease of laptops
- (a) operating lease of eftpos terminal

	2017 Actual \$	2016 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	7,285	22,136	10,393
Receivables	40,823	35,000	41,463
Investments - Term Deposits	-	-	-
Total Loans and Receivables	48,108	57,136	51,856

Financial liabilities measured at amortised cost

Payables	49,877	50,000	49,200
Finance Leases	26,261	11,342	15,542
Total Financial Liabilities Measured at Amortised Cost	76,138	61,342	64,742

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 2017

The Auditor-General is the auditor of Faith City School (the School). The Auditor-General has appointed me, David Fraser, 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 2017, 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 2017; 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 30 May 2018. 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 arises 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 Trustee schedule, Analysis of Variance and Kiwisport statement included as an 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.



David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Faith City School BOARD OF TRUSTEES LIST 2017

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	WDHB	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
Vivian Schwartzfagar	Proprietors Representative	Appointed 09/2016 Resigned 10/17	I.T Consultant	Self Employed	

Analysis of variance reporting

School name: Faith City School	School number:0422
Focus: Raise Student Achievement in Mathematics	
Strategic Aim: Students will have the knowledge & skills to develop personal excellence	
Annual Aim: Students who were below in mathematics will make more than a year's progress.	
Target: <ul style="list-style-type: none"> • 60% of the 19 students who were below in mathematics will make more than a year's progress in 2017. • 60% of the 7 Maori students who were below in mathematics will make more than a year's progress in 2017. • Students with special needs who are below will meet their goals in mathematics as stated in their IEP's • At the end of 2017 80% of students in the school will be at or above the national standard in mathematics. 	
Baseline data: <p>At the end of 2016 1 student was well-below (this student had only been here 1yr) in mathematics and 26 were below 5 of these are now in room 4, 5 in room 5, 2 in room 6 and 8 in room 3. 9 of these are Maori students and 3 are Pasifika. Four of these students have special educational needs. There are 7 students in room 2 who are at risk of not reaching the standard by the end of 2017.</p> <p>Overall 80%(106/136) of the students in the school were working at or above the National standards for their year level at the end of 2016.</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1.. Mathematics Leader provided on-going support to classroom teachers.</p> <p>2. Two teachers focused on mathematics for their TAI. The mathematics leader supported these teachers with on-going observations, 1 on 1 support and met together as a PLG.</p> <p>3. Teachers taught in groups as appropriate.</p> <p>4. The senior class used the Mathletics computer programme.</p> <p>5. The maths leader also taught problem solving in room 4 using cross grouping.</p> <p>6. We employed an experienced teachers-aid to provide extra support in maths knowledge. Four groups of 4 students attended sessions 4 times a week. In term 3 & 4 we provided sessions for our year 3 & 4 students as this is an area where children have difficulty retaining knowledge in maths</p> <p>7. Sent home maths knowledge booklets to all parents in ways they can support their child's mathematics learning.</p> <p>8. Teachers sent home maths knowledge homework to encourage parents to support students learning.</p>	<p>At the end of 2017 2 students had made more than a year's progress and are now at the standard. 14 students have made a year's progress and 2 students made less than a year.</p> <p>All the students who were below made accelerated progress in maths knowledge. Student made progress in some areas of maths but not all areas. To reach the standard they had to make accelerated progress in all areas of maths.</p> <p>Of the Maori students 1 is now at the standard, 5 have made 1 year and 1 has made less than a year.</p> <p>Over the whole school 73% (96/131) of students are at or above the national standard. 78%(28/36) of Maori students are at or above. 42%(5/12) of Pasifika.</p> <p>If we take our results on the cohort who were here when we set these targets at the end of 2016 77% were at or above, 78% Maori & 42% Pasifika.</p> <p>The Mathletics programme proved very successful both in raising achievement and as a tool to improve students' attitude to mathematics.</p>	<p>On reflection we realise this goal was excessively high and very difficult to reach. We were expecting these students to make at least 18mths progress in one year the average child makes 1yr progress. 45% of these students have problems outside of school which we are supporting them with. 60% have learning problems and were supported by RTLB/ or were on the SPRING into maths programme.</p> <p>As we stated all these students made accelerated progress in number knowledge and some made accelerated progress in other areas of maths, but not in all areas of mathematics.</p> <p>We have provided more maths intervention programmes this year. This programme is an effective way to help students learn basic maths knowledge, using SPRING into maths. This programme helped to improve student's maths knowledge</p> <p>The individual mentoring and observation of teachers has made a difference. Teachers have commented positively about the in-class support and the way this has really helped them in their teaching.</p> <p>We have had students join our school during the year at a low level in mathematics. Six of these students were below the national standard at the end of the year.</p> <p>Mathletics is a computer programme where students work at their own pace and level. The students are highly motivated by this programme.</p>	<p>As can be seen from these results our students are making progress. The targeted PD to meet the needs of individual teachers and on-going support for teachers is having a positive impact on students learning.</p> <p>We will continue to provide maths knowledge intervention programmes.</p> <p>Our Maths leader will continue to support teachers with their maths programmes.</p> <p>We will continue the Mathletics computer programme with the senior class.</p> <p>We will also introduce the Mathseeds computer programme in rooms 1, 2 3 & 6. We trialled this programme in two junior rooms at the end of 2017.</p> <p>Room 5 will use study ladder for maths.</p>

Analysis of variance reporting

School name: Faith City School	School number:0422
Focus: Goal - Students will have the knowledge & skills to develop personal excellence.	
Strategic Aim - Raise Student Achievement in Literacy	
Annual Aim: 60% of students who were below in reading and writing will make more than a year's progress.	
<p>Target:</p> <ul style="list-style-type: none"> • 60% of the 18 students who were below in reading and 60% of the 15 students who were below in writing will make more than a years progress in 2017. • 60% of the 5 Maori students and 5 Pasifika students who were below in reading will make more than a years progress in 2017. • 60% of the 5 Maori students and 5 Pasifika students who were below in writing will make more than a years progress in 2017. • At the end of 2017 83% of students in the school will be at or above the national standard in Reading. • At the end of 2017 84% of students in the school will be at or above the national standard in writing. • Students with special needs who are below will meet their goals in literacy as stated in their IEP. 	
<p>Baseline data:</p> <p>Reading At the end of 2016 3 students were well-below in reading and 18 were below. 4 of these are now in room 4, 2 in room 5, 2 in room 6 2 in room 3 and 8 in room 2. 7 of these are Maori students and 5 are Pasifika. Four of these students have special educational needs.</p> <p>Writing At the end of 2016 3 students were well-below in writing and 16 were below. 3 of these are now in room 4, 5 in room 5, 3 in room 6 2 in room 3 and 3 in room 2. 6 of these are Maori students and 5 are Pasifika. Four of these students have special educational needs.</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1. In term 1 Literacy Intervention Teacher provided a targeted programme for groups of students identified by the early literacy assessment, as needing extra support with foundation skills.</p> <p>2. All junior classes have been teaching Yolanda Sorrell's early phonics programme.</p> <p>4. Two teachers focused on Literacy for their TAI investigations.</p> <p>3. Literacy Leader has provided on-going support to these two classroom teachers and led a PLG. Meetings were held to discuss progress and lessons.</p> <p>4. Teachers taught groups in reading in all classes.</p> <p>5. We continued with transition to school programme.</p> <p>6. We ran the Reading Together Programme for the second time.</p> <p>7. All students were assessed at middle & end of Year</p>	<p>Reading – 56%(10/18) of the students who were below have made more than a year's progress and 5 of these are now at the standard. 33% (6/19) made a year's progress. 2 of the Maori students made more than a year & 3 made a year. 3-60% of the Pasifika students made more than a year and 1 made a year.</p> <p>Over the whole school 73%(96/131) of students are at or above the standard. 78%(28/36) of Maori students are at or above and 58% (7/12) of Pasifika students are at or above.</p> <p>If we take our results on the cohort who were here when we set these targets at the end of 2016 81% were at or above, 82% Maori & 58% Pasifika.</p> <p>Writing – 47%(7/15) of the students who were below have made more than a year's progress and 6 of these are now at the standard. 40% (6/15) made a year's progress. 3 – 50% of the Maori students made more than a year, 1 made a year. 3 of the Pasifika students made a year's progress.</p> <p>Over the whole school 76%(100/131) of students are at or above the standard. 81%(29/36) of Maori students are at or above and 50% (6/12) of Pasifika students are at or above.</p> <p>If we take our results on the cohort who were here at the end of 2016 81% were at or above. 82% of Maori students & 50% Pasifika.</p>	<p>As can be seen we basically achieved our target in reading, we were aiming for 60% and achieved 56% of 18 students.</p> <p>Two teachers focused on literacy for their TAI. The literacy leader supported these teachers with 1 on 1 support.</p> <p>Over the last two years we have had a number of students start school at a very low level in literacy. The low cohort that started in 2016 have reduced the overall results.</p> <p>The Literacy Intervention teacher left at the end of term 1 this meant we were unable to offer small group interventions outside the classroom.</p> <p>In term 4 we received RTLB support to provide literacy support to a group of junior students. These students made accelerated progress and 3/5 were at the standard in reading at the end of the year.</p> <p>The Phonics programme has been very effective, and teachers have found this is making a real difference to students' progress.</p> <p>The Reading together programme we implemented has been successful with very positive feedback from parents, Parents gained confidence with working with their children at home and most of the students are a lot more positive about reading.</p>	<p>Literacy Leader & senior syndicate leader will continue to support teachers in 2018.</p> <p>We will be having professional development in writing as part of the CoL.</p> <p>Teachers will focus their TAI on around writing.</p> <p>PD will be provided in reading as necessary and available</p> <p>The phonics programme has been very effective and we will be continuing with this in the junior school.</p> <p>We will provide a small group programme for students who need extra support to accelerate their progress in reading.</p> <p>We will be continuing transition to school programmes in 2018.</p>

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. • Incorporate 21st century competencies and ICT skills into classroom programmes • Provide Professional development for teachers that is tailored to teachers needs • Purchase devices to meet the needs of students and staff • Ensure network and devices are well maintained. • Move towards providing 1 on 1 devices for senior students 	
Background Information In 2015 after parent consultation and a BOT & Staff big picture meeting, ICT was the second most important area identified for future development. We had purchased new devices for students to use and up-dated some desktops. We had completed an inventory, and teachers had outlined the ICT needs for each class for 2017. We had written an ICT plan. Some of the desktops were very slow and need upgrading, we needed to supply more devices for students to use. We had 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?)
<ol style="list-style-type: none"> 1. We investigated two other providers to provide us with ICT support for staff and technical support for our network 2. We up-dated the rest of the desktops with refurbished desktops rather than new. 3. We purchased more tablets for use in the senior classes. 4. We replaced the main office computer. 5. We began to include ICT skills into some classroom programmes. 6. The senior class used computers to work on the Mathematics programme at home and at school. 7. Junior classes are using the iPads for reading and mathematics and to enhance learning 8. Two junior rooms trialled the maths seeds programme. Two junior rooms used the Reading Eggs programme 9. Senior school teachers held planning sessions and included ideas for using ICT in inquiry studies. 10. Teachers are using their iPads for the respect points as part of PB4L-SW. 11. We purchased cell phones for each class room. 12. The school Website has been updated. 	<ol style="list-style-type: none"> 1. We made a decision to stay with our current firm that had been supporting us with our network. We priced a monthly contract but decided to pay as we needed assistance and reevaluate this at the end of 2017. 2. The refurbished desktops are a more cost-effective way of updating machines. Our ICT support firm has been helping us to evaluate these machines. 3. The new tablets have enabled us to provide 1 on 1 devices in the senior class. 4. The new office computer is a lot faster, this should have been replaced earlier. 5. The senior classes used some of the ICT skills. 6. The Mathematics programme used in the senior class allowed students to work at their own level and provided improved student motivation. 7. There were some problems with programmes not providing the activities students and staff needed. There were also problems with students accessing programmes and activities that didn't benefit their learning. 8. Teachers & students really liked the Reading Eggs and Maths seeds programmes. 10. iPads are a great way of recording reward points. 11. Some teachers are using the cell phones every day. Parents are enjoying this way of communicating. 12. Some areas of the website have not been up-dated. 13. Teachers find it very frustrating when devices are not working properly, and support is not available. 	<ol style="list-style-type: none"> 1. It made more sense to use a firm that is based in Wanganui as they can respond quickly when we need them to. 2. Most of these machines have proved to be reliable. 3. Senior students are really enjoying the slightly larger tablets which have an external keyboard. 5. Teacher need extra support to include these skills. 6. The students could see their progress this improved student motivation. They loved the competition. This programme is easily tracked and allows us to reward students for their work. Students could work at home and parents could see progress. 7. Programmes were not based on individual student's needs. 8. These programmes provide hands on learning and students love them. The programmes are able to cater for individual students needs. Students progress as they are ready. 10. These are immediate, and students can see their points and why they are receiving them. 11. These provide immediate up to date communication. 12. This is partly due to lack of time and interruptions in the office. 13. At times we have difficulty accessing the computer support we need, and we need better communication with the ICT firm. 	<ol style="list-style-type: none"> 1. We have paid monthly on average \$282 a month total \$3394. The contract was for \$450 a month – total \$5400. The contract from TTS was \$1100 a month but did include some PD. Total \$13200. Continue with the local firm for support. Use another firm for PD. 2. Continue to use refurbished desktops ensure they are updated as necessary. 3. As budget allows purchase more small laptops for senior rooms. 4. Ensure money is put aside to replace office computer on a regular basis. 5. The ICT skills checklist needs to be reassessed and specific support for individual teacher provided. 6. Continue with Mathematics in Senior Room. 8. Use Reading Eggs in rooms 1, 2 & 3. Use Maths Seeds in rooms 1, 2, 3, & 6. Investigate another programme for use in room 5. 10. Continue to use iPad for reward points. 11. Ensure all cell phones are checked each day and used to communicate with parents on a regular basis. 12. Allow time and money for Website to be up-dated. 13. 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.

Analysis of variance reporting

School name: Faith City School	School number:0422
Focus: Undertake the PB4L School Wide programme as a way of teaching students to care for themselves, relate to others and become responsible contributors to society	
Strategic Aim: For students to strive towards excellence in all areas— Socially - Students will promote personal, interpersonal and community wellbeing	
Annual Aim: Students will have the knowledge & skills to develop personal excellence.	
<p>Targets: Behaviour of students will improve & Incidents of problem behaviour will decline Teachers will be able to spend more time teaching Students will be more engaged and achieving</p> <p>PB4L-SW takes the approach that opportunities for learning and achievement increase if. The school environment is positive and supportive, Expectations are consistently clear, Students are consistently taught desired behaviours. Students are consistently acknowledged for desired behaviours and undesirable behaviours are responded to in a fair and equitable way.</p> <p>Faith City School Goals—As above and include Integration of the peacemaker programme & restorative practises into our behavioural management programme Defining our school values and setting up a programme for teaching these.</p>	
<p>Background Information Our behavioural management programme needed to be evaluated as it was not effective for some of our students. Some students were placed on time out repeatedly. Our current behavioural management system is not having the effect of changing these students' behaviour.</p> <p>We are a Christian school with a strong value based christian environment. In 2015 we participated in the Peacemaker programme with other Christian schools</p> <p>100% of staff are committed to the PB4L programme</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1. We established a PB4L-SW Team.</p> <p>2. PB4L-SW Team & Principal attended PD courses over the year.</p> <p>3. PB4L-SW Team Leader & Coach attended extra PB4L-SW PD courses</p> <p>4. We had a PB4L-SW staff only day where all staff learnt about PB4L school-wide.</p> <p>5. A set was completed and discussed with the facilitators.</p> <p>6. Our statement of purpose and our values were developed and a logo was designed & displayed around the school.</p> <p>7. Students were put into houses and tokens were given for the students showing respect values in the playground. Each week the house with the most tokens was rewarded.</p> <p>8. PB4L-SW Leader & coach developed our PB4L-SW matrix and wrote lessons for each respect value in the matrix.</p> <p>9. Teachers began teaching respect values one each week in term 4.</p> <p>10. Staff rewarded students based on respect values using the class dojo programme on the teachers iPads.</p> <p>11. Whanau meeting was held with MOE facilitator.</p> <p>12. We launched PB4L-SW with a fun afternoon programme and afternoon tea for parents.</p> <p>13. Staff meetings were held throughout the year lead by PB4L-SW leader & coach.</p> <p>14. Staff identified major and minor behaviours in our school.</p>	<p>1. Staff are seeking to acknowledge students who are meeting our behavioural expectations.</p> <p>2. Most students are making a real effort to show respect.</p> <p>3. The majority of students are responding well to this programme.</p> <p>4. The atmosphere in the school is more positive.</p> <p>5. Students are not being sent to the Principal, most of the time their behaviour is being managed in the classroom.</p> <p>6. The number of students on timeouts has decreased markedly.</p> <p>7. Parents and whanau have been very positive about this programme. Some caregivers have been supporting their children by following up the programme at home.</p>	<p>1. PB4L-SW creates a more positive encouraging atmosphere in the school.</p> <p>2. Students are being rewarded for displaying our values.</p> <p>3. Students have a better understanding of the respect values they are working on. They also have a better understanding of what good behaviour means.</p> <p>4. 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. This change of mindset takes time.</p>	<p>1 Continue with PB4L-SW Year 2 in 2018</p> <p>2. PB4L-SW coach & leader will attend professional development courses over the year.</p> <p>3. We will as a school community collect and collate data using the SWISS programme</p> <p>4. All staff will teach weekly lessons following the respect values from the matrix.</p> <p>5. All staff will reward students using respect points on the iPads.</p> <p>6. House tokens will be awarded for these values in the playground.</p> <p>7. Matrix and an update on PB4L-SW will be sent home for parents.</p> <p>8. Behavioural flowchart will be developed and an incident form for staff to complete.</p> <p>9. Big 5 report will be analysed and shared with Staff.</p>

Kiwi Sport - Faith City School

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwi Sport funding of \$1871 (excluding GST).

The funding was spent on:

Lifesaving coach at splash centre & whole school Swimming Lessons \$2324

Badminton Coaching \$226

External Tennis Coaching for Year 7 & 8 to enhance pupils core skills and increase confidence to participate in Sports - \$216