

FAITH CITY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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	Occupation	Term Expired/ Expires
Tasha Bullock	Chair Person	Elected	Teacher	Dec-19
Ruth McLeay	Principal	ex Officio		
Tim Price	Parent Rep	Elected	Builder	May-22
Wendy Stanbrook-Mason	Parent Rep	Elected	Nursing Supervisor	May-19
Daniel Price	Parent Rep	Elected	School Principal	May-22
Ben Broughton	Parent Rep	Elected	Police Officer	Dec-20
Scott Dowman	Parent Rep	Elected	Managing Director	May-22
Trish Bell	Parent Rep	Elected	Spash Centre Instructor	May-19
Ben Hoyle	Proprietors Rep	Appointed	Pastor	Dec-19
Cleo Berryman	Proprietors Rep	Appointed	Administraton	Aug-19
Sue Little	Staff Rep	Elected	Teacher	May-22

Accountant / Service Provider:



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FAITH CITY SCHOOL

Annual Report - For the year ended 31 December 2019

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Faith City School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

David Price

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

29 May 2020

Date:

Martin Anthony Bullock

Full Name of Principal

[Signature]

Signature of Principal

29 May 2020

Date:

Faith City School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	972,837	927,450	921,450
Locally Raised Funds	3	40,567	22,450	43,329
Use of Land and Buildings Integrated		155,925	120,000	116,500
Interest income		14	-	41
		<u>1,169,343</u>	<u>1,069,900</u>	<u>1,081,320</u>
Expenses				
Locally Raised Funds	3	24,304	8,400	36,018
Learning Resources	4	819,894	788,100	788,734
Administration	5	87,857	77,039	81,729
Finance		488	-	612
Property	6	211,771	169,750	158,510
Depreciation	7	18,773	18,000	19,877
		<u>1,163,087</u>	<u>1,061,289</u>	<u>1,085,480</u>
Net Surplus / (Deficit) for the year		6,256	8,611	(4,160)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>6,256</u></u>	<u><u>8,611</u></u>	<u><u>(4,160)</u></u>

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

Faith City School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		26,987	26,987	31,147
Total comprehensive revenue and expense for the year		6,256	8,611	(4,160)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	20	33,243	35,598	26,987
Retained Earnings		33,243	35,598	26,987
Reserves		-	-	-
Equity at 31 December		33,243	35,598	26,987

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

Faith City School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	19,834	13,428	10,534
Accounts Receivable	9	45,074	35,000	39,641
GST Receivable		2,997	1,808	1,808
Prepayments		5,218	4,174	4,174
Inventories	10	-	575	575
		<u>73,123</u>	<u>54,985</u>	<u>56,732</u>
Current Liabilities				
Accounts Payable	12	67,098	45,000	52,858
Provision for Cyclical Maintenance	13	2,475	-	-
Finance Lease Liability - Current Portion	14	7,090	7,542	7,542
		<u>76,663</u>	<u>52,542</u>	<u>60,400</u>
Working Capital Surplus/(Deficit)		(3,540)	2,443	(3,668)
Non-current Assets				
Property, Plant and Equipment	11	49,681	47,364	47,864
		<u>49,681</u>	<u>47,364</u>	<u>47,864</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	4,000	9,500	5,500
Finance Lease Liability	14	8,898	4,709	11,709
		<u>12,898</u>	<u>14,209</u>	<u>17,209</u>
Net Assets		<u>33,243</u>	<u>35,598</u>	<u>26,987</u>
Equity				
	20	<u>33,243</u>	<u>35,598</u>	<u>26,987</u>

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

Faith City School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		310,496	297,450	296,000
Locally Raised Funds		41,366	22,450	42,530
Goods and Services Tax (net)		(1,189)	-	1,224
Payments to Employees		(167,666)	(153,000)	(179,122)
Payments to Suppliers		(152,111)	(139,506)	(151,674)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(488)	-	(612)
Interest Received		14	-	42
Net cash from Operating Activities		30,422	27,394	8,388
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(14,875)	(17,500)	(2,483)
Net cash from Investing Activities		(14,875)	(17,500)	(2,483)
Cash flows from Financing Activities				
Finance Lease Payments		(6,247)	(7,000)	(2,656)
Net cash from Financing Activities		(6,247)	(7,000)	(2,656)
Net increase/(decrease) in cash and cash equivalents		<u>9,300</u>	<u>2,894</u>	<u>3,249</u>
Cash and cash equivalents at the beginning of the year	8	10,534	10,534	7,285
Cash and cash equivalents at the end of the year	8	<u>19,834</u>	<u>13,428</u>	<u>10,534</u>

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 which form part of these financial statements..

Faith City School

Notes to the Financial Statements

For the year ended 31 December 2019

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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

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.

Cyclical maintenance provision

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

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.

k) 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.

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.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	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

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

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

Non cash generating assets

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee 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.

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) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	246,280	235,000	235,171
Teachers' Salaries Grants	659,610	630,000	622,758
Resource Teachers Learning and Behaviour Grants	2,643	-	3,651
Other MoE Grants	60,959	59,450	53,824
Other Government Grants	3,345	3,000	6,046
	<u>972,837</u>	<u>927,450</u>	<u>921,450</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	4,452	13,500	4,440
Bequests & Grants	1,000	-	-
Activities	25,025	6,700	31,945
Trading	7,152	1,750	5,911
Fundraising	1,310	-	47
Other Revenue	1,628	500	986
	<u>40,567</u>	<u>22,450</u>	<u>43,329</u>
Expenses			
Activities	11,302	8,400	28,572
Trading	12,098	-	7,446
Fundraising (Costs of Raising Funds)	904	-	-
	<u>24,304</u>	<u>8,400</u>	<u>36,018</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>16,263</u>	<u>14,050</u>	<u>7,311</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	34,431	46,500	22,562
Extra-Curricular Activities	17,179	14,200	15,084
Employee Benefits - Salaries	764,418	718,000	743,668
Staff Development	3,866	9,400	7,420
	<u>819,894</u>	<u>788,100</u>	<u>788,734</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,887	3,700	3,775
Board of Trustees Fees	3,550	3,000	3,295
Board of Trustees Expenses	1,335	1,550	59
Communication	5,126	5,500	6,165
Consumables	2,483	2,350	2,321
Operating Lease	2,522	2,600	468
Other	30,147	22,439	29,526
Employee Benefits - Salaries	31,683	29,000	29,224
Insurance	2,324	2,400	2,396
Service Providers, Contractors and Consultancy	4,800	4,500	4,500
	<u>87,857</u>	<u>77,039</u>	<u>81,729</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	6,668	5,000	5,200
Cyclical Maintenance Provision	975	4,000	(4,960)
Grounds	67	1,000	974
Heat, Light and Water	9,674	8,500	9,252
Repairs and Maintenance	4,136	1,250	221
Use of Land and Buildings	155,925	120,000	116,500
Employee Benefits - Salaries	34,326	30,000	31,322
	<u>211,771</u>	<u>169,750</u>	<u>158,510</u>

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	598	-	607
Furniture and Equipment	3,478	3,500	3,302
Information and Communication Technology	8,945	9,000	9,849
Leased Assets	5,004	5,000	5,263
Library Resources	748	500	856
	<u>18,773</u>	<u>18,000</u>	<u>19,877</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Westpac General Account	20,090	13,428	10,534
Westpac Credit Card	(256)	-	-
Cash and cash equivalents for Cash Flow Statement	<u>19,834</u>	<u>13,428</u>	<u>10,534</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	799
Banking Staffing Underuse	-	-	233
Teacher Salaries Grant Receivable	45,074	35,000	38,609
	<u>45,074</u>	<u>35,000</u>	<u>39,641</u>
Receivables from Exchange Transactions	-	-	1,032
Receivables from Non-Exchange Transactions	45,074	35,000	38,609
	<u>45,074</u>	<u>35,000</u>	<u>39,641</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	575	575
	<u>-</u>	<u>575</u>	<u>575</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	2,978	-	-	-	(598)	2,380
Furniture and Equipment	9,834	2,151	-	-	(3,478)	8,507
Information and Communication Technology	16,946	12,724	-	-	(8,945)	20,725
Leased Assets	12,118	5,715	-	-	(5,004)	12,829
Library Resources	5,988	-	-	-	(748)	5,240
Balance at 31 December 2019	47,864	20,590	-	-	(18,773)	49,681

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	15,884	(13,504)	2,380
Furniture and Equipment	39,433	(30,926)	8,507
Information and Communication Technology	83,708	(62,983)	20,725
Leased Assets	28,206	(15,377)	12,829
Library Resources	28,346	(23,106)	5,240
Balance at 31 December 2019	195,577	(145,896)	49,681

	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	63,889	3,852	-	-	(19,877)	47,864

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
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

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,002	5,000	7,907
Accruals	3,304	5,000	3,775
Banking Staffing Overuse	3,151	-	-
Employee Entitlements - Salaries	45,074	35,000	38,609
Employee Entitlements - Leave Accrual	2,567	-	2,567
	67,098	45,000	52,858
Payables for Exchange Transactions	67,098	45,000	52,858
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	67,098	45,000	52,858

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	5,500	5,500	10,460
Increase/ (decrease) to the Provision During the Year	975	4,000	(4,960)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	6,475	9,500	5,500
Cyclical Maintenance - Current	2,475	-	-
Cyclical Maintenance - Term	4,000	9,500	5,500
	6,475	9,500	5,500

14. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,090	7,542	7,542
Later than One Year and no Later than Five Years	8,898	4,709	11,709
Later than Five Years	-	-	-
	<u>15,988</u>	<u>12,251</u>	<u>19,251</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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,550	3,295
Full-time equivalent members	0.19	0.08
<i>Leadership Team</i>		
Remuneration	192,918	212,453
Full-time equivalent members	1.74	2
Total key management personnel remuneration	196,468	215,748
Total full-time equivalent personnel	1.93	2.08

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments Principal A	90-100	120-130
Benefits and Other Emoluments Principal A	1-2	3-4
Termination Benefits Principal A	-	-
Salary and Other Payments Principal B	25-30	-
Benefits and Other Emoluments Principal B	-	-
Termination Benefits Principal B	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	0.00	0.00
	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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

Capital Commitments at 31 December 2019 : Nil

(Capital commitments at 31 December 2018: \$Nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) Nil

	2019 Actual \$	2018 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	-

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:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	19,834	13,428	10,534
Receivables	45,074	35,000	39,641
Total Financial assets measured at amortised cost	64,908	48,428	50,175

Financial liabilities measured at amortised cost

Payables	67,098	45,000	52,858
Finance Leases	15,988	12,251	19,251
Total Financial Liabilities Measured at Amortised Cost	83,086	57,251	72,109

22. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

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

23. Comparatives

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

24. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF FAITH CITY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 29 May 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 22 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 under the School Directory page and the Analysis of Variance and 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.



David Fraser
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: 00422
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement	
Annual Aim:	To increase the number of students achieving at or above the expected Curriculum level in Maths	
Target:	<p>Students Yr 4 who were below will make accelerated progress.</p> <p>Yr 4 - 50% will be at the expected Curriculum level</p> <p>Students yr 6 who were below will make accelerated progress.</p> <p>Yr 6 - 70% will be at the expected Curriculum level</p>	
Baseline Data:	<p>Background Data</p> <p>36% (5/14) of Pasifika were working at the expected curriculum level or above. 75% (24/32) of Maori were working at the expected curriculum level or above.</p> <p>We have three year levels of the school which are of particular concern. Year 3— 59% at expected Curriculum level in Maths</p> <p>Year 4— 27% (4/15) are at the expected Curriculum level in Maths. 3/4 Maori students are below the expected Curriculum level & 4/4 Pasifika students are below the expected Curriculum level.</p> <p>Year 6—60% (9/15) are at the expected Curriculum level 2/4 Maori students are below & 1/1 Pasifika students.</p>	

Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Data from 2018 end of year results were discussed with staff.</p> <p>Student voice was collected in Maths</p> <p>Each classroom teacher identified the particular children who were in their overall target group at the beginning of the year with a focus on Pasifika students. These target students were discussed at a team meeting at the beginning of the year. Gaps in learning were identified.</p> <p>Teacher Aide worked with small groups in Year 4-6 with Spring Into Maths programme- to target number knowledge skills that support strategy learning. This took place over 4 terms</p>	<p>Yr 4 50% will be at the expected level.....33% are at or above the expected Curriculum level and 67 % are below or well below the expected Curriculum level.</p> <p>Yr 6 70% will be at or above the expected level...56% are at or above the expected Curriculum level and 44% are below or well below the expected Curriculum level</p> <p>Using the 2018 original cohort at the end of 2019</p> <p>Yr 4 52% are at or above the expected level in maths and 48% are below or well below the expected Curriculum level (Target met)</p> <p>Yr 6.....63% are at or above the expected level in maths and 37% are working below or well below the expected Curriculum level. (We did not meet the target)</p>	<p>Teachers understand that Professional development and collaboration to ensure culturally responsive practices, and contexts for learning within our school is required to further develop effective practice.</p> <p>Our focus has been on building student number knowledge and strategies rather than building strand knowledge to ensure we are moving away from using the NUMPA Project as the main thrust of our maths framework to instead use the NZC as our core document.</p> <p>We had 5 new Yr 4 students who affected our results this year. These students came in below the expected curriculum level in maths.</p> <p>In 2019 our major focus was on lifting achievement in writing. Staff</p>	<p>Data collected will be discussed and analysed to set future direction in Mathematics.</p> <p>An application for Maths P D Hours has been presented to the MOE.</p> <p>The application was accepted and 90 hours given for PD in Maths</p> <p>A plan has been developed and goals set with Charlotte Wilkinson being the school provider for PD in 2020.</p> <p>This has been discussed with our BOT and a target has been set around Maths achievement for 2020</p> <p>Teachers will identify their target groups for 2020 including Pasifika students who are below the expected curriculum level.</p>

<p>Maths Lead teacher took 3 maths groups in term 2 & 3 made up of target students.</p> <p>Teachers reported progress on their target students at staff meetings and team meetings</p> <p>Management reported to the Board mid-year and at the end of the year around the gains made focussing particularly on the target students, boys and Pasifika.</p> <p>Teachers discussed areas of concern and their own teaching with Team leaders.</p>	<p>received regular PD on writing throughout the year as provided by our COL.</p> <p>Staff found it difficult to allocate the time, resources and research into maths in lifting achievement for those below the expected curriculum level along with the expectations in writing and reading during 2019.</p>	<p>Staff will have Professional development around cultural responsiveness particularly as it relates to our Pasifika students.</p> <p>Charlotte Wilkinson alongside Maths lead will support staff with strand teaching and the implementation of different approaches and strategies in order to meet the needs of the students in order to provide a balanced programme</p> <p>All Staff will form their focus question around maths for their TAI</p> <p>Staff are now embedding into their teaching the skills and strategies developed in 2019 for writing which now allows our major focus to be in maths.</p> <p>The BOT have allocated additional funding for the purchase of required maths resources.</p>
<p>Planning for next year:</p> <p>Target groups will be formed with a focus on Pasifika students and those who are below the expected Curriculum level in Maths. Teachers will set their maths question for their TAI and discuss with their Team Leaders PD will commence on 24 February 2020 with Charlotte Wilkinson</p>		

School Name:	Faith City School	School Number:	00422
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement		
Annual Aim:	To increase the number of students achieving at or above the expected level in writing		
Target:	<p>Boys and Pasifika students who were below will make accelerated progress in writing</p> <p>Boys - 80% will be at expectation Pasifika - 70% will be at expectation</p>		
Baseline Data:	<p>Background Data</p> <p>Writing at the end of 2018 3 students were well-below in writing and 19 were below. 3 of these students joined our school in 2018. 4 of these are Maori students and 4 are Pasifika. Three of these students have special educational needs.</p> <p>Overall in writing 81% (104/128) of the students in the school were working at or above the expected curriculum level for their year level at the end of 2018.</p> <p>81% (26/32) of Maori students were working at the expected curriculum level or above 64% (9/14) of Pasifika were working at the expected curriculum level or above. 75% (46/61) of boys were working at the expected curriculum level or above.</p> <p>In 2017 we developed a new programme for writing assessment. This was based on the Literacy Learning Progressions, and the Curriculum Levels.</p>		

Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Data from 2018 end of year results, student voice and staff voice were collected on writing	Management worked with COL provider (Christine Braid) to develop a programme for school-wide Professional Development that focussed on the aspects of a quality writing programme and engagement of students.	Improvements occurred as a result of: The additional support provided to teachers. The Literacy PD over the school year. Hours provided by the COL	Data has been collected and analysed to set future direction in Literacy. This will be discussed with our BOT, PD provider in 2020 and staff. Future goals will be set and will include a Pasifika focus.
Teachers TAI focussed on writing. <i>Teacher appraisals were developed as inquiries.</i>	Regular meetings – both appraisal and staff – focused on the writing needs of the students based on their inquiries. Findings and questions were shared collegially.	The collaborative activity of teachers in sharing ongoing results at team, staff meetings and informal discussions and TAI	Teachers will continue to improve on and put into place the strategies learnt during 2019 in their writing programme.
Each classroom teacher identified the particular children who were in their overall target group at the beginning of the year with a focus on Pasifika students.	Walk-throughs were conducted and results shared with teachers, which helped provide collective feedback and feedforward	Teachers over a period of time were establishing clearer guidelines for monitoring their practice and pedagogy writing across the school. This increased their confidence in their ability to effect success for the students.	Teachers will identify their target groups for 2020 including Pasifika students who are below the expected curriculum level.
There has been a deliberate focus on motivation and engagement in writing across the school.	Teachers' knowledge and skills for teaching writing improved.	Staff will have Professional development around cultural responsiveness particularly as it relates to our Pasifika students.	Staff will have Professional development around cultural responsiveness particularly as it relates to our Pasifika students.
Writing was our curriculum focus for 2019 which focused on a Back to Basics approach, to ensure that foundation skills were in place at all levels of the school through explicit and effective teaching practices	Student engagement in writing improved significantly especially among the boys and Pasifika students. It was recognised as the year progressed that while the initial expectation was to see significant gains in our Pasifika students this did not occur. The children's	The Management Team established a review and monitoring structure to mentor and support the classroom teachers.	Staff will be supported in the implementation of 'The Code' as a tool to teaching a sequential literacy / spelling programme to assist students in writing and reading.

<p>Each teacher was provided in-class support and completed PD based around teaching strategies and group practice as below</p> <p>A weekly plan was developed to ensure aspects of a quality writing programme were included in the day to day planning/teaching/assessment of writing.</p> <p>Staff meetings were set up using COL PD around our three school-wide writing goals:</p> <ul style="list-style-type: none"> • delivering a quality targeted writing programme • writing at text level • improving student engagement <p>Staff were provided with a folder of resources that included practical examples and strategies to try in their rooms.</p> <p>Christine Braid worked in classes modelling lessons, team teaching, observing, working with target groups and providing feedback for teachers.</p> <p>Management worked in classes for two terms with teachers modelling lessons, teaching target groups and students requiring 1-1 support.</p>	<p>progress in most cases was at a slower pace.</p> <p>However, teachers realised that progress was occurring and students were more engaged in writing.</p>	<p>Targeting of cohorts (Boys and Pasifika) and individual learning needs of students in need of focussed teaching and learning interventions has had a positive effect on engagement of students in writing with the boys.</p> <p>Our Pasifika students are more engaged in writing however, they did not meet the expected level.</p> <p>This is due in part to our main focus being on improving writing skills and engagement, however we realise that we need to have a more holistic approach to teaching our Pasifika students.</p>	<p>Money will be provided by the COL for Professional PD in Literacy.</p>
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Teachers reported progress at staff meetings and team meetings		
Management reported to the Board mid-year and at the end of the year around the gains made focussing particularly on boys and Pasifika.	<p>80% of our boys are at or above the Curriculum Expectation at the end of 2019... This target was met</p> <p>60% of our Pasifika students are working at or above the expected curriculum level at the end of 2019. This target is below our expectation. Steps have been put in place to address this in 2020.</p>	
Planning for next year:		
<p>In 2020 we will continue to look at consistency of practice in literacy and reinforcing the link between writing and reading.</p> <p>Be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate.</p> <p>Professional Development will continue through the COL with Alison Davis as our PD provider.</p> <p>Professional development will take place on 'Cultural responsiveness' with a particular focus on Pasifika students. This has been set up for staff meetings in Term 1 2020.</p> <p>All Pasifika students who are below the expected curriculum level will be included in target groups in 2020</p> <p>All our staff are now permanent teachers and received the PD on writing in 2019. Staff will continue to implement strategies they learnt in 2019 and improve their teaching practise in writing.</p> <p>Discuss and analyse the progress of target students regularly at the team level.</p> <p>Management will update our school teaching/learning progressions and curriculum delivery document in literacy to include our current practise.</p>		

School Name:	Faith City	School Number: 00422
Strategic Aim:	For students to strive towards excellence in all areas – socially, students will promote personal, interpersonal and community wellbeing.	
Annual Aim:	To teach students to care for themselves, relate to others and become responsible contributors to society To develop policies and programmes that promote a stimulating, safe and caring environment Undertake PB4L –SW Tier 2 programme with Ministry of Education support	
Target:	Behaviour of students will improve Incidents of problem behaviour will decline by %20 Staff will develop & maintain positive relationships within the school community	
Baseline Data:	<p>At the end of 2018 there were 83 majors recorded</p> <p>At the end of 2018 there were 200 minors recorded.</p> <p>At the end of 2018 we identified 5 major problem behaviours being inappropriate language 10%, disrespect 13% disruption 16% defiance 21% and physical aggression 30%</p> <p>Years 3, 5, and 6 (2018) were identified as having the most referrals including both major and minors.</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Coach and Lead undertook Tier 2 training of PB4L-SW	Staff response to behaviour became more consistent in the second half of the year.	Consistent approach to behaviour management across all staff.	Continue with the roll out of PB4L SW tier 2
All staff attended 2 PD sessions on classroom management by MOE providers	At the beginning of 2019 staff were given the opportunity to decide on their own behaviour focus from the matrix. However, the Tier 1 team realised that this was not working and following discussion with MOE advisors it was decided to return to a weekly school –wide focus from the big 5 data.	The teaching of behaviour and expectations through the PB4L lessons occurred across the school on a Monday morning.	Continue to monitor behaviour and deliver lessons according to the Big 5 results
Staff attended PD on relational practise, punitive versus positive behaviour responses by MOE providers	After revision of Tier 1 principles staff became more consistent with following behavioural expectations.	Each week's Focus Behaviour was introduced school-wide on a Monday morning at assembly	Ensure data is entered consistently by all staff for both major and minor behaviours. Discuss this data regularly at staff meetings.
Coach and Lead led PD on check in and check out, data input and analysis.	All staff, students and parent community are aware of the school values and school expectations and have fed back that the language is being used at home by the students.	Staff felt more supported and empowered to deal with tricky situations	Make sure staff are aware of areas and students of concern around physical aggression.
Principal was trained in drill down and the use of SWIS data to present big 5 to the staff for discussion.	Some parents are using the school weekly focus as a focus in the home.	Staff knowledge increased around PB4L –SW	Develop strategies for students and staff to ensure our physical aggression decreases within the school.
Coach and Lead prepared and presented all Tier 2 documentation to staff including classroom problem solving, behaviour support plan, daily report card (check in and check out)	The tiered reward system was successful with the students intentionally working towards achieving their next reward.	Classroom respect points based on the school values according to the matrix were popular with the students.	A new tier 1 team has been established with appropriate roles allocated. Staff will require ongoing training in these roles.
Staff practised using the behaviour support plan and these were discussed at staff meetings.		Rewards when a certain number of respect points were earned were incentives for the children.	Restorative practice will be revisited with all staff.

<p>Coach and Lead introduced and trialled check in and check out during the year.</p> <p>We revised the matrix with all staff and made appropriate changes.</p> <p>We discussed 'major and minor behaviours and made appropriate adjustments.</p> <p>We discussed and adapted the Behavioural flowchart</p> <p>We introduced a staff reward system</p> <p>Termly overviews of expected and taught behaviours were sent home in the school newsletter.</p> <p>Staff in consultation with the students developed a reward system to work alongside class respect points (Class Dojo)</p> <p>We updated our staff handbook and new family pack to include information about PB4L</p> <p>We continued to use SWIS as a data collection</p> <p>Values consistently displayed around the school and referred to.</p> <p>PB4L was discussed regularly at staff meetings / team meetings.</p>	<p>Our School TFI received 100% in term 3</p> <p>A member of our tier 1 team (Teacher Aide) left and we co-opted another member (Teacher Aide)</p> <p>Coach and Lead introduced new behaviour focus for the week at school assembly. This was followed up in the classroom with lessons being taught and the use of modelling books.</p> <p>Students in both Junior and Senior school were on the trial for check in and check out.</p> <p>We adapted the original check in and check out forms to suit the students.</p> <p>By the end of 2019 there were more referrals (minors) because staff have become more consistent with entering data. Coach and Lead emphasised the importance of collecting minor data.</p> <p>In 2018 there were 283 total referrals. In 2019 there were 423 referrals.</p>	<p>Defiance, disrespect and disruption improved significantly in 2019. However physical aggression increased by 7%.</p> <p>There are two cohorts predominantly boys that are causing concern with physical aggression in the middle school.</p> <p>RTLb worked with one boy at Tier 3 and their class teacher to provide strategies for managing escalating behaviours resulting in physical aggression.</p> <p>One student at Tier 3 was referred to Life to the Max and attended for two terms.</p> <p>RTLb and Life to the Max worked alongside whanau.</p> <p>Staff were more consistent on entering data in the 2nd half of the year. This may have affected the results.</p>	<p>Revisit Active supervision in the playground to ensure staff are vigilant and referring students to our respect values.</p> <p>Ensure staff are on duty straight away when the bell rings</p> <p>Ensure staff revisit the school matrix before each break time with focus students.</p> <p>RTLb will Continue to support our student at tier 3 level in term 1 2020</p> <p>Life to the Max will continue to support our student at Tier 3 in 2020</p>
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Report presented to the BOT during 2018	<p>In 2018 there were 83 major referrals. In 2019 there were 60 major referrals.</p> <p>In 2018 there were 200 minor referrals. In 2019 there were 363 minor referrals.</p> <p>In 2019 the major problem behaviours were: physical aggression (37%), one of the students is Tier 3 and received RTLB support for behaviour in term 4 that will carry over into 2020, defiance (16%), disrespect (11%), disruption (8%)</p> <p>The year 4 & 6 (2019) students are still a problem area. The year 5 students are a new problem area. The Year 6 students from 2018 are no longer a problem</p>
Planning for next year:	
<p>Tier 1 roles for all staff... discuss and appoint roles.</p> <p>Tier 2 roll out</p> <p>Discuss strategies with staff to decrease physical aggression with boys in the middle school in the playground.</p> <p>Put new strategies into place in Term 1 2020</p> <p>Drill down data and present to staff twice a term. Discuss problem areas and set strategies to help in those areas.</p>	

Kiwi Sport

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwi Sport funding of \$1,901 (excluding GST).

The funding was spent on:

Life Saving Lessons and swimming lessons at the Splash Centre