

TIMARU CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1611

Principal: Bethany Rentoul

School Address: 10 Quarry Road, Timaru 7910

School Postal Address: 10 Quarry Road, Timaru 7910

School Phone: 03 688 1422

School Email: office@timaruchristian.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Sarah Lang	Chair Person	Parent Elected	Optometrist	Dec-20
Bethany Rentoul	Principal	ex Officio	Principal	Indefinite
Simon Bird	Parent Rep	Parent Elected	Engineer	Dec-20
Marc Laursen	Parent Rep	Parent Elected	Draftsman	Jun-22
Limin Lim	Parent Rep	Parent Elected	Stay-home Mum	Jun-22
Rebekah Chapman	Parent Rep	Parent Elected	Teacher	Jun-22
Tony Bunting	Proprietor's Rep			Indefinite
John Davey	Proprietor's Rep			Indefinite
Grant Phillips	Staff Rep		Teacher	Jun-22

Accountant / Service Provider: Silversaxon Limited
t/a First Class Accounts Mid & South Canterbury

TIMARU CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2019

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Timaru Christian 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.

SARAH LANG
Full Name of Board Chairperson


Signature of Board Chairperson

29-10-20.
Date:

BENJAMIN JOY REYNOLDS
Full Name of Principal


Signature of Principal

29.10.20
Date:

Timaru Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue		-		
Government Grants	2	1,249,993	1,117,838	1,129,391
Locally Raised Funds	3	23,509	24,810	46,969
Use of Land and Buildings Integrated		89,600	71,080	71,080
Interest income		7,546	4,000	6,714
International Students	4	31,740	31,500	35,761
		<u>1,402,388</u>	<u>1,249,228</u>	<u>1,289,915</u>
Expenses				
Locally Raised Funds	3	30,113	32,000	35,779
International Students	4	27,316	29,100	25,728
Learning Resources	5	1,028,868	918,647	903,218
Administration	6	71,853	82,876	59,382
Finance		336	-	460
Property	7	216,948	167,564	170,752
Depreciation	8	28,007	20,000	32,831
Loss on Disposal of Property, Plant and Equipment		14,588	-	-
		<u>1,418,029</u>	<u>1,250,187</u>	<u>1,228,150</u>
Net Surplus / (Deficit) for the year		(15,641)	(959)	61,765
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(15,641)</u>	<u>(959)</u>	<u>61,765</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.

Timaru Christian 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	308,703	309,660	246,938
Total comprehensive revenue and expense for the year	(15,641)	(959)	61,765
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	10,331	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9			
Equity at 31 December	303,393	308,701	308,703
Retained Earnings	303,393	308,701	308,703
Reserves	-	-	-
Equity at 31 December	303,393	308,701	308,703

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.

Timaru Christian School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets		338,281		
Cash and Cash Equivalents	9	87,178	79,759	79,760
Accounts Receivable	10	61,451	57,188	57,189
GST Receivable		6,705	2,799	2,799
Prepayments		1,916	1,813	1,813
Inventories	11	1,431	1,909	1,909
Investments	12	199,783	194,812	194,812
		<u>358,464</u>	<u>338,280</u>	<u>338,281</u>
Current Liabilities				
Accounts Payable	14	77,508	68,752	68,752
Revenue Received in Advance	15	15,217	26,522	26,522
Provision for Cyclical Maintenance	16	1,350	1,350	1,350
Finance Lease Liability - Current Portion	23	6,951	7,088	7,088
		<u>101,026</u>	<u>103,712</u>	<u>103,711</u>
Working Capital Surplus/(Deficit)		257,438	234,568	234,569
Non-current Assets				
Property, Plant and Equipment	13	71,743	100,478	100,480
		<u>71,743</u>	<u>100,478</u>	<u>100,480</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	20,950	16,891	16,891
Finance Lease Liability	23	4,838	9,454	9,454
		<u>25,788</u>	<u>26,345</u>	<u>26,345</u>
Net Assets		<u>303,393</u>	<u>308,701</u>	<u>308,704</u>
Equity		<u>303,393</u>	<u>308,701</u>	<u>308,703</u>

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



Timaru Christian 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		6,056		
Government Grants		354,396	333,956	325,816
Locally Raised Funds		23,828	24,810	47,091
International Students		20,435	31,500	38,261
Goods and Services Tax (net)		(3,906)	-	(1,501)
Payments to Employees		(157,201)	(171,883)	(133,275)
Payments to Suppliers		(224,712)	(202,383)	(213,171)
Interest Paid		(336)	-	(460)
Interest Received		8,166	4,000	6,056
Net cash from Operating Activities		20,671	20,000	68,818
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(846)	(3,336)	0
Purchase of PPE (and Intangibles)		(13,508)	(16,664)	(4,256)
Purchase of Investments		(4,971)	-	(52,891)
Net cash from Investing Activities		(19,325)	(20,000)	(57,146)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,331	-	-
Finance Lease Payments		(4,259)	-	(7,572)
Net cash from Financing Activities		6,072	-	(7,572)
Net increase/(decrease) in cash and cash equivalents		7,418	-	4,099
Cash and cash equivalents at the beginning of the year	9	79,760	79,759	75,661
Cash and cash equivalents at the end of the year	9	87,178	79,759	79,760

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..

Timaru Christian School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Timaru Christian 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 26.

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 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. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other 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) Plant and Equipment

Land and buildings owned by North Haven Limited (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.

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	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	10 years

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) Revenue Received in Advance

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

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

p) 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).

q) 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.

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	300,810	280,811	266,366
Teachers' Salaries Grants	900,907	784,841	798,266
Other MoE Grants	48,276	52,186	64,760
	1,249,993	1,117,838	1,129,391

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	4,039	4,810	5,599
Activities	17,727	15,000	23,341
Fundraising	1,743	5,000	15,642
Other Revenue	-	-	2,387
	23,509	24,810	46,969
Expenses			
Activities	29,411	27,000	24,827
Fundraising (Costs of Raising Funds)	702	5,000	10,953
	30,113	32,000	35,779
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	(6,604)	(7,190)	11,190

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	3	0	3
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International Student Fees	31,740	31,500	35,761
Expenses			
Commissions	3,086	4,725	4,337
International Student Levy	1,138	-	420
Employee Benefit - Salaries	17,925	21,151	18,392
Other Expenses	5,167	3,224	2,578
	27,316	29,100	25,728
<i>Surplus/ (Deficit) for the year International Students'</i>	4,424	2,400	10,033

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	45,452	42,570	41,879
Equipment Repairs	-	-	-
Information and Communication Technology	298	1,000	452
Employee Benefits - Salaries	970,842	864,577	853,744
Staff Development	12,276	10,500	7,143
	<u>1,028,868</u>	<u>918,647</u>	<u>903,218</u>

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,437	3,600	3,748
Board of Trustees Fees	3,735	4,560	4,230
Board of Trustees Expenses	1,992	2,300	694
Communication	1,499	700	676
Consumables	5,370	10,900	6,204
Operating Lease	-	1,300	-
Other	18,456	19,104	14,301
Employee Benefits - Salaries	29,811	29,812	22,218
Insurance	4,953	7,000	4,711
Service Providers, Contractors and Consultancy	2,600	3,600	2,600
	<u>71,853</u>	<u>82,876</u>	<u>59,382</u>

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	4,620	4,400	3,401
Cyclical Maintenance Provision	4,059	-	-
Grounds	9,709	11,900	9,581
Heat, Light and Water	11,224	9,000	7,196
Rates	2,706	2,500	2,412
Repairs and Maintenance	54,795	25,500	36,268
Use of Land and Buildings	89,600	71,080	71,080
Security	829	2,000	1,814
Employee Benefits - Salaries	39,406	41,184	39,000
	<u>216,948</u>	<u>167,564</u>	<u>170,752</u>

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Furniture and Equipment	7,492	5,410	10,830
Information and Communication Technology	8,464	5,902	9,460
Motor Vehicles	4,784	3,336	4,784
Leased Assets	7,267	5,352	7,572
Library Resources	-	-	185
	<u>28,007</u>	<u>20,000</u>	<u>32,831</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	29	29	29
Bank Current Account	47,234	39,899	39,899
Bank Call Account	39,915	39,831	39,831
Cash and cash equivalents for Cash Flow Statement	<u>87,178</u>	<u>79,759</u>	<u>79,760</u>

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

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	319	319
Receivables from the Ministry of Education	-	5,310	5,310
Allowance for credit/ losses	-	-	-
Interest Receivable	1,130	1,750	1,750
Teacher Salaries Grant Receivable	60,321	49,809	49,809
	<u>61,451</u>	<u>57,188</u>	<u>57,189</u>
Receivables from Exchange Transactions	1,130	2,069	2,070
Receivables from Non-Exchange Transactions	60,321	55,119	55,119
	<u>61,451</u>	<u>57,188</u>	<u>57,189</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,431	1,909	1,909
	<u>1,431</u>	<u>1,909</u>	<u>1,909</u>

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	199,783	194,812	194,812
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>199,783</u>	<u>194,812</u>	<u>194,812</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	46,149	10,883	(12,801)	-	(7,492)	36,739
Information and Communication Technology	25,862	-	(1,252)	-	(8,464)	16,146
Motor Vehicles	11,562	-	-	-	(4,784)	6,778
Textbooks	-	-	-	-	-	-
Leased Assets	16,372	2,975	-	-	(7,267)	12,080
Library Resources	535	-	(535)	-	-	0
Balance at 31 December 2019	100,478	13,858	(14,588)	-	(28,007)	71,743

The net carrying value of equipment held under a finance lease is **\$12,079 (2018: \$16,372)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Furniture and Equipment	93,740	(56,998)	36,742
Information and Communication Technology	44,486	(28,341)	16,145
Motor Vehicles	23,477	(16,700)	6,777
Textbooks	3,752	(3,752)	-
Leased Assets	35,512	(23,433)	12,079
Library Resources	-	-	-
Balance at 31 December 2019	200,967	(129,224)	71,743

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Furniture and Equipment	56,979	-	-	-	(10,830)	46,149
Information and Communication Technology	31,066	4,256	-	-	(9,460)	25,862
Motor Vehicles	16,346	-	-	-	(4,784)	11,562
Textbooks	-	-	-	-	-	-
Leased Assets	23,943	-	-	-	(7,571)	16,372
Library Resources	720	-	-	-	(185)	535
Balance at 31 December 2018	129,054	4,256	-	-	(32,830)	100,480

The net carrying value of equipment held under a finance lease is **\$16,372 (2017: \$23,943)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Furniture and Equipment	175,609	(129,460)	46,149
Information and Communication Technology	130,024	(104,163)	25,862
Motor Vehicles	23,477	(11,916)	11,562
Textbooks	3,752	(3,752)	-
Leased Assets	36,006	(19,634)	16,372
Library Resources	8,509	(7,974)	535
Balance at 31 December 2018	377,377	(276,899)	100,480

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	4,191	8,812	8,812
Accruals	10,082	7,093	7,093
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	60,321	49,809	49,809
Employee Entitlements - Leave Accrual	2,914	3,038	3,038
	<u>77,508</u>	<u>68,752</u>	<u>68,752</u>
Payables for Exchange Transactions	77,508	68,752	68,752
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>77,508</u>	<u>68,752</u>	<u>68,752</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	15,217	26,522	26,522
	<u>15,217</u>	<u>26,522</u>	<u>26,522</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	18,241	18,241	37,815
Increase/ (decrease) to the Provision During the Year	4,059	-	(13,187)
Use of the Provision During the Year	-	-	(6,387)
Provision at the End of the Year	<u>22,300</u>	<u>18,241</u>	<u>18,241</u>
Cyclical Maintenance - Current	1,350	1,350	1,350
Cyclical Maintenance - Term	20,950	16,891	16,891
	<u>22,300</u>	<u>18,241</u>	<u>18,241</u>

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	6,951	-	7,088
Later than One Year and no Later than Five Years	4,838	-	9,454
Later than Five Years	-	-	-
	<u>11,789</u>	<u>-</u>	<u>16,542</u>

18. 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 (North Haven Limited) 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".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$3,494 (2018: \$3,578). These amounts were included in International Student Revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$nil, (2018: \$1,350).

19. 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	3,735	4,230
Full-time equivalent members	0.18	0.15
<i>Leadership Team</i>		
Remuneration	255,592	240,882
Full-time equivalent members	2	2
Total key management personnel remuneration	259,327	245,112
Total full-time equivalent personnel	2.18	2.15

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	150-155	140-145
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

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	1.00	0.00
	<u>1.00</u>	<u>0.00</u>

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

20. Contingencies

There are no contingent liabilities (except as noted below) 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into contract agreements for capital works.
(Capital commitments at 31 December 2018: \$0.00)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts for operating

22. 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.

23. 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	87,178	79,759	79,760
Receivables	61,451	57,188	57,189
Investments - Term Deposits	199,783	194,812	194,812
Total Financial assets measured at amortised cost	<u>348,412</u>	<u>331,759</u>	<u>331,760</u>

Financial liabilities measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Payables	77,508	68,752	68,752
Finance Leases	11,789	16,542	16,541
Total Financial Liabilities Measured at Amortised Cost	<u>89,297</u>	<u>85,294</u>	<u>85,293</u>



24. Comparatives

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

25. 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 8 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

26. Breach of Deadline

The Board of Trustees has failed to comply with section 87C of the Education Act 1989 in that the Board did not report by 31 May 2019, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education. The delay was due to a nationwide lockdown commenced on 26 March 2020 after the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic.

27. 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 the 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.

Timaru Christian School Analysis of Variance End 2019

Vision: Christ-centred learners with servant hearts

Annual Plan – Strategic Goal 1 *To have a Biblically-embedded curriculum*



Annual Goals and Targets	Actions to Achieve (How will we know)	Progress to Date and Next Steps Black = March, Red = August	End Year Analysis of Variance
<ul style="list-style-type: none"> Develop a shared understanding of the school's Statement of Faith, vision and values qualities and how they should be taught and evaluated across the school 	<ul style="list-style-type: none"> Work through the value of 'Love', considering what it means and looks like within a school context. Determine what changes need to be made to our teaching and learning programme, and to procedures/policies etc. Evaluate changes made. Determine next steps. 	<p>At our Retreat, we considered and recorded what we thought love looked like in a school context. This will be written up and displayed for teachers to refer to.</p> <p>I have asked the School Community for ideas about what love looks like in the classroom. Two parents have responded; both with very thoughtful responses.</p> <p>Teachers have been given copies of the Love Languages book to re-read in the context of a school setting. They will be discussing what they have read with their team each week.</p> <p>Some of our actions will come out of our Collaborative Inquiry through our Kahui Ako work.</p> <p><i>The students have shared what they think love looks and feels like, and they have shared what makes them feel loved (based on the love languages). This information is displayed on the wall in the office area. Our next step is, as a staff, to consider a simple change in our classes which demonstrates love for others.</i></p>	<p>We found that 'Love' in the classroom is a lot more difficult to define than 'Grace' was last year. Love looks different to different people so it was good to have open discussions with the students and let them know that what we consider an act of love, might not seem so to the recipient.</p> <p>The staff identified something they would change in their classroom related to Love, and they mostly were relationship-based. After trialling the changes eg sitting with students at their tables, ensuring everyone was identified by name during classes (being made to feel visible), teachers reported, anecdotally, it made a difference in how they worked with their students and in some of the students' responses to them.</p> <p>Next year we will focus on the School value of 'Truth'.</p>
<ul style="list-style-type: none"> Develop teaching staff's own understanding of Biblical concepts and their application to teaching and learning practices 	<ul style="list-style-type: none"> As part of Staff Devotions, work through an Apologetics Devotional resources, a 'Book' study and a 'Theme' study as part of a rotation each week. 	<p>We are currently reading through Brian Houston's Live, Love, Lead devotional as a staff each morning.</p> <p><i>This are just finishing the Live, Love, Lead devotional as a staff. Our next step is to read through different passages in Scripture to determine how God demonstrated His love for others through His actions. Staff members will be asked to choose a passage each to do this with so we are learning from one another.</i></p>	<p>By the end of the year, we found that the most effective devotion was having each staff member select a verse on Love out of a box and then sharing with the rest of the team 1) who wrote it, 2) who it was written to, 3) the context of the verse, 4) who it applies to and how, today. This prompted personal reflection of each staff member and a better understanding of how and when the application can be carried out in a school environment.</p>

Vision: Christ-centred learners with servant hearts

Annual Plan – Strategic Goal 2

To have strong community partnerships



Annual Goals and Targets	Actions to Achieve (How will we know)	Progress To Date and Next Steps Black = Term 2 update Red = Term 3 update	End Year Analysis of Variance
<ul style="list-style-type: none"> Develop partnerships with other local schools and ECEs through membership in the Kāhui Ako 	See Kāhui Ako plan below	All aspects have been completed except for the Senior Leadership being shown the Collaborative Inquiry model. This has been taught to them through their Collaborators in their own kura.	This has been completed. Teachers from our school are now working regularly with teachers from other kura on Collaborative inquiries. This will continue next year.
<ul style="list-style-type: none"> Develop our understanding and implementation of the principles of the Treaty and Tapasa (Pasifika Cultural Competencies) so they are further embedded into our curriculum 	<ul style="list-style-type: none"> Staff professional development on the Treaty of Waitangi and the principles of it Consider how this knowledge can be shared/taught to our students Staff professional development on Tapasa (Pasifika Cultural Competencies) 	This was delayed to mid-Term 2 due to staff absences. This was completed in Term 2. The teaching staff found the training, provided by Mr Goulet, to be very comprehensive. All teachers are now ensuring at least one prayer (karakia) is said in Maori in class each day.	We have continued to upskill teachers in their understanding of Te Ao Maori and planned for a Maori Cultural Experience as part of the 2020 Teachers Retreat. We will be formalising aspects of NZ History in our long-term planning in 2020, including pre-and post-Treaty events and the effects of Christianity on New Zealand. We have not spent a lot of time on the Pasifika Cultural Competencies and will look for ways to further develop our understanding through attending professional development and Kahui Ako workshops which are on offer during the coming year in this area.

Annual Goals and Targets	Actions to Achieve (How will we know)	Progress To Date and Next Steps	End Year Analysis of Variance
<ul style="list-style-type: none"> • Include whanau in education of our children through Enrichment Day • Develop Whanau Education Action Plans 	<ul style="list-style-type: none"> • Invite parents to assist in teaching/supervising activities for Enrichment Day • Advertise/share what has been happening on Enrichment Day to school community and invite parents to just come and observe if they don't wish to take part • Year 9 students will assist in running activities as part of their weekly Community Service. • Parents are given a Whanau Education Action Plan to complete at home, outlining what they want for their children • Initial Learning Conferences are held in the first 2 weeks of Term 1 to go through the plan and determine what sort of reporting is most relevant and important to parents • Teachers and parents work on goals with students throughout the year, referring to them to assess progress during Term 3 Learning Conferences. • Flexible reporting templates are created to ensure parents are only receiving the information that is important to them about their children. 	<p>We have had approximately 7 parents and grandparents offering their time and talents to lead activities for Enrichment Day. We have promoted the day through the newsletter and Facebook but hope to encourage more families to come and hang out during that day. Year 9 students have been great leaders and assistants for activities and this will continue throughout the year.</p> <p>The Whanau Education Plans were received positively by parents. Initially some didn't understand what we were doing or wanting but after meeting with the teachers, they were completed for every child and they will be referred to at the upcoming learning conferences.</p> <p>We surveyed parents to find out what sort of reporting they wanted eg checklists vs written comments in 1 or more subjects. The results showed there was a fairly even split though only about 2/3 of parents sent in their surveys. To ensure a practical, workable option was created, we have worked on a combination format with both checklists and written comments. Collaboration throughout the teacher team has ensured we are reporting on meaningful indicators.</p>	<p>Enrichment Day has been a positive addition to our Teaching and Learning Programmes. We have ensured our Technology Programme for Year 7 and 8s is incorporated into it, and we have had a lot of positive feedback from parents and students regarding this initiative. In 2020 we will continue with the programme, offering sporting, arts, cultural and technological activities, hopefully with further support from our parent and wider community.</p> <p>We have worked towards ensuring there is more equal contributions in setting goals with children and whanau. Now that the plans have been introduced, teachers will record next steps/ educational goals for the child's 2020 teacher so there is more coherence in goal-setting. Parents largely relied on teachers for the academic goal-setting and so we will offer an opportunity for them to contribute, but also have 2019 goals carrying over. A draft of the plans will be sent home with teachers' and students' initial thoughts (in senior classes), and a final plan will be created at the first learning conferences in Term 1, 2020.</p> <p>See update to the left. We will continue with this format in 2020.</p>

Annual Goals and Targets	Actions to Achieve (How will we know)	Progress to Date	End Year Analysis of Variance
<ul style="list-style-type: none"> Community Education in use of ICT/Cybersafety etc 	<ul style="list-style-type: none"> Tips for cybersafety and useful facts will be put in the weekly newsletter. Where a student is seen or known to be using a device in an unsafe manner, they will be counselled and parents given information to assist with the issue. Parent Information Evening on Cybersafety – using the Internet in a God-honouring way 	<p>The senior students (Years 9 and 10) are incorporating finding the tips and facts into their Health Unit on 'Who I am through the eyes of the internet'. They are looking into being safe online and will be collating what they find so it will be then used in the newsletter in Terms 3 and 4.</p>	<p>Students' cybersafety tips were shared in the weekly newsletters in Terms 3 and 4. The number of incidents of using computers for tasks other than what was expected reduced.</p> <p>There were not enough people interested in attending a Parent Workshop on Cybersafety and so the Year 9 and 10s were offered it while on Camp with an external expert coming to visit them. The Year 5-8s were given Cybersafety lessons on camp also. They were well-received.</p>
<ul style="list-style-type: none"> Development of Manaakitanga between TCS Community Groups Deepening of relationships within classrooms (teacher-student, student-student), and between teachers and families 	<ul style="list-style-type: none"> Appoint a Manaakitanga Co-ordinator who will assist ensuring staff, parents and students feel valued eg special celebrations, food parcels set-up, community events etc Encourage and embed 'Hug, High Five, Handshake, Hongi' practice within classes Whanau Education Plans 	<p>This newly-created role has been taken on with great enthusiasm and initiative by our Manaakitanga Co-ordinator. She has been sensitive to individuals and families and found ways to encourage others. We will continue to look for new ways to ensure all members of our school community are feeling valued and respected.</p> <p>The Hug, High Five, Handshake, Hongi practice is happening to varying degrees across the school. Children are comfortable and respond positively when offered one of these by other teachers in the hallway or playground too.</p> <p>See above re: Whanau Education Plans.</p>	<p>The Manaakitanga Co-ordinator role continued throughout 2019. In 2020 the role will be shared amongst the Hauora Committee, a team of 3-4 people who will be responsible for well-being. This is intended as a way to increase collaboration amongst staff members and to 'share the load'.</p> <p>The Hug, High Five, Handshake, Hongi practice is not a forced practice, with students and teachers feeling free to do so, or not. There is an understanding that it is okay to ask a teacher for a hug or get a high five as an adult is walking past.</p>



Combined North and South Timaru Kāhui Ako Annual Goals 2019



Baseline Data – why are we doing what we are going to do	Actions to be taken	End Year Analysis of Variance
In order to ensure consistency across all kura and develop a shared language and understanding of the process, the Kāhui Facilitators and Kura Collaborators need to have a clear understanding of the Collaborative Inquiry model that will be used.	Kāhui Facilitators and Kura Collaborators will meet with the Lead Principals to fully understand the Collaborative Inquiry Model we will be using across kura.	<p>The Kahui Ako is now working as designed. Our school focused a collaborative inquiry on Priority Learners, looking at the use of interview assessments for those students who struggled to share their learning in a traditional assessment method. Teachers found students were able to more accurately portray what they knew in this way and it will continue to be trialled with students who have not performed at their expected level in a subject, throughout 2020.</p> <p>We have found that our Priority Learners (Maori/Pasifika) are performing at the same rate as our non-Maori/Pasifika students and so our collaborative inquiry focus for 2020 will focus on transitions into, and within the school.</p>
Senior leaders need to feel empowered and an important part of the Kāhui Ako as leaders within their own centres. By meeting to share with them what will be done and to discuss their role in supporting Kura Collaborators and Kāhui Facilitators, they will be able to take a leadership role in this area within their kura.	Senior leaders of kura will be given professional development in the Collaborative Inquiry Model and work out a plan to support Kura Collaborators and oversee the work of Kāhui Facilitators in their kura.	
The role of the Kura Collaborator is the lead their kura. They will begin by introducing and upskilling their staff in their understanding of the model we will be using.	Kura Collaborators will begin sharing the Collaborative Inquiry Model with their kura, supported by the Kāhui Facilitators.	
While we have some initial baseline data to assist in our Achievement Challenge, we agree (as a Management Team) that we need to find a variety of sources of data that will be meaningful and useful in giving us accurate information about the things that matter.	Kāhui Facilitators and Kura Collaborators will develop assessment-gathering/recording/ reporting models which will deliver an accurate assessment of progress made	
Kāhui Facilitators will be overseeing a separate Collaborative Inquiry which interests them and members of the Kāhui Ako can choose to be involved in it. This expands and builds upon connections within the Kāhui Ako.	Kāhui Facilitators will develop a plan for their own Collaborative Inquiry, and implement it.	
In order to operate in the way that our Combined Kāhui Ako have chosen to operate....	Kura will begin their Collaborative Inquiries with Kura Collaborators overseeing within their kura, and Kāhui Facilitators supporting and making connections across kura. (Sharing the knowledge)	
Members of our Kāhui Ako are keen to bring in experts in one of our focus areas to upskill the teachers across kura in that area.	All kura will be invited to a Teacher Only Day at the end of Term 1 with speakers who are experts in 'Well-being'. This will be an opportunity for all teachers to come together in one place and develop their understanding on one of the focus areas of the Kāhui Ako.	

NOTE: Kāhui Facilitators = Across School Teachers; Kura Collaborators = Within School Teachers

Vision: Christ-centred learners with servant hearts

Annual Plan – Strategic Goal 3

To have motivated, enthusiastic learning and discipleship



Annual Goals and Targets	Actions to Achieve (How will we know)	Progress to Date	End Year Analysis of Variance
<ul style="list-style-type: none"> Senior Students assist with discipleship in Teina 	<ul style="list-style-type: none"> Every Tuesday afternoon, Year 7-8 students will share the Scripture passage with a small group of students. This can be done by using a picture book, through props eg lego, puppets etc. They will check the junior students' understanding of what it is they have heard and it will be followed up by the teacher as part of Devotions in class every morning. 	<p>This had been running every week until the middle of Term 2. There have been some issues of behaviour and lack of focus on the part of some of the younger students which led to frustration and reluctance on the part of over half of our Year 7-10 students. As I don't want the seniors to resent their time and interactions with the juniors, we are currently looking for other ways to encourage discipleship across the levels.</p> <p><i>We attempted to have this be part of Enrichment Day but it continued to be an issue for our Senior students. I will be looking into how we can use a Buddy Reading context for Senior Students to share Bible stories with the junior students.</i></p>	<p>As per discussed (in Progress to Date), the discipleship of younger students wasn't as easy as anticipated. However, there are students who are keen to share God's word with other students and so, in 2020, we will introduce a Discipleship Team who will rehearse and perform skits, poems, puppet shows etc during Chapel time, based on the Scripture of the week.</p>
<ul style="list-style-type: none"> Develop the grounds for more active learning and to meet needs of students with particular learning needs eg trees, swings, Arts room 	<ul style="list-style-type: none"> Purchase 30 trees. Plan for where they will be situated (considering maintenance of lawn etc). Planting and care for trees. Purchase of swing set. Prepare ground as per regulations. 	<p>The trees have been purchased and are expected to arrive next week (Week 8). The swing set has been ordered and will be installed over Term 2 and 3, depending on ground conditions.</p> <p><i>The trees have been planted and are looking great with their leaves filling out now.</i></p> <p><i>The ground conditions have delayed the installation of the swing set. It will progress as the weather allows.</i></p>	<p>The planting was achieved and the swing set installed.</p>

<ul style="list-style-type: none"> • Develop goal-setting and reporting procedures to be targeted for each student 	<ul style="list-style-type: none"> • As part of Initial Learning Conferences, parents and teachers will discuss what information is important to the family. They select what they would like updates about in written reports. 	<p>Approximately half of our families let us know what they wanted in their reports. It was a fairly equal vote for checklists vs comments, and core curriculum vs every subject reporting. After discussions with staff about the practicality of having different report formats for every child, we decided to develop reports which hopefully meet the needs of the majority of parents. New report formats have been designed based on I Can's students have been focusing on for the term. They have a mixture of checklists and comments in them.</p> <p>There has been a very positive response on behalf of the teachers to the new report format, alleviating a lot of stress and ensuring there are direct links between their planning, teaching and reporting. There were several parents who were unsure about some of the terminology so the end-year reports have been slightly altered to assist with that.</p>	<p>This has been achieved and the reports will continue in the same format for 2020.</p>
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Annual Goals and Targets	Actions to Achieve (How will we know)	Progress to Date	End Year Analysis of Variance
<ul style="list-style-type: none"> • Strong focus on targeted teaching at each class level • Strengthen moderation (ERO recommendation) • Develop effective and meaningful assessment procedures across all curriculum areas 	<ul style="list-style-type: none"> • Teaching teams, under the leadership of the DP and AP, will meet regularly (fortnightly) to discuss progress, and plan for students. Tracking of individual student progress will become a focus of these meetings, through moderation of assessment. • A two year teaching plan will be redeveloped to ensure everyone is clear on what needs to be taught and when. • An assessment plan will be incorporated into that teaching plan too. 	<p>There has been a strong focus in both teaching teams on planning, assessing and moderating students. This is paying off in terms of ensuring consistency across levels and will continue throughout the year.</p> <p>A teaching plan has been developed for Odd and Even years and it is being followed by teachers.</p> <p>The assessment plan is yet to be developed.</p>	<p>We are stronger in terms of communicating and discussing what is expected at the different levels of the school. We are also stronger at supporting teachers in their understanding of students' expected levels.</p> <p>The Board of Trustees, following discussion about assessment for priority learners, agreed that it is better to identify students with specific learning needs as being at 'their own expected level' eg if a Year 6 child is physically, developmentally, mentally unable to achieve to the same level of their peers, we will report as to whether or not they are achieving at the level they are personally expected to be able to achieve at.</p> <p>Assessment across non-core curriculum subjects continues to be a difficult thing to measure objectively without common standardised testing, but teachers are doing so based on curriculum levels with 4 sublevels within each.</p>
<ul style="list-style-type: none"> • Increase opportunities for creativity and student-directed learning 	<ul style="list-style-type: none"> • See Enrichment Day above 	<p>Enrichment Day continues to be a positive experience at TCS. There have been some 'tweaks' along the way in terms of the day's schedule and groupings of students, and we have missed several days this term due to staff sickness and visiting groups etc. We have had several activities run by parents/grandparents each term and are currently seeking leaders from our school community for next term's activities.</p>	<p>See above re: Enrichment Day.</p>

Vision: Christ-centred learners with servant hearts

Annual Plan – Strategic Goal 3 continued

To have motivated, enthusiastic learning and discipleship



Annual Goals and Targets	Actions to Achieve (How will we know)	Progress to Date	End Year Analysis of Variance
<ul style="list-style-type: none"> Pasifika students will achieve at the same rate / level as NZ European students 	<ul style="list-style-type: none"> ESOL students will receive additional language learning by joining with our International Student study groups under the tuition of our International Student Co-ordinator/ESOL Co-ordinator Teacher Aides will be given an IEP for ESOL students with activities/skills to focus on when working with ESOL students Teachers will be given professional development in how to most effectively teach Literacy skills to ESOL learners Teachers will attend the Koko Time professional development in Christchurch Priority Learners (including Maori/Pasifika learners) will be the focus of our Collaborative Inquiry, as part of our work with our Kahui Ako. 	<p>Our baseline data showed that 50% of our Pasifika students were not achieving at their expected level in 2 or more core curriculum subjects (Maths, Reading, Writing). Based on current testing and observations, 20% of our Pasifika students are not achieving at their expected level in 2 or more core curriculum subjects.</p> <p>One of our Collaborative Inquiries is focusing on ESOL learners and the other is focusing on Maori/Pasifika learners so we hope to have some positive movement for the remaining students over the coming terms.</p>	<p>At the end of 2019, 87.5% of Pasifika students were achieving at or above their expected level in Reading compared to 77% of NZ European (and non-Maori/non-Pasifika) students. In Writing, 62.5% of Pasifika students were achieving at or above their expected level in Writing compared to 70% of NZ European (and non-Maori/non-Pasifika) students. We had a significant number of Pasifika students leave town this year and so one student now equates to 12.5% so that means we have the difference between Pasifika and NZ European (and non-Maori/non-Pasifika) students of 'less than one student'.</p>

Vision: Christ-centred learners with servant hearts

Annual Plan – Strategic Goal 3 continued

To have motivated, enthusiastic learning and discipleship



Annual Goals and Targets	Actions to Achieve (How will we know)	Progress to Date	End Year Analysis of Variance
<ul style="list-style-type: none"> All Year 5 students will achieve at or above their expected level in Literacy (Reading and Writing) by the end of the year. 	<ul style="list-style-type: none"> Additional teacher aide assistance will be allocated to the classroom teacher for work with individuals and small groups. As four of the students are bilingual speakers, the teacher will research and utilise a range of tools and techniques which are known to be effective for students whose first language is not English. The teacher will be released, as required, to further her studies in teaching ESOL students, as started in 2018. Literacy will be heavily integrated into Topic areas so as to reinforce learning in morning classes. Parents will be given suggestions for ways to assist with Literacy progress at home. 	<p>At this stage we anticipate 8 out of 12 students will be achieving at or above their expected level in Reading, and 8 out of 12 students will be achieving at or above their expected level in Writing, by the end of the year. This does not signify any significant improvement in achievement results for this group as yet. Additional teacher aide assistance has been provided to ESOL learners and parents have been given suggestions for ways to help at home, through the Learning Conferences. This term we have focused on incorporating more literacy activities into Topic studies. This will take some time to make significant impact on Literacy skills.</p>	<p>At the end of 2018, 50% were achieving at or above their expected level in Reading and 50% were achieving at or above their expected level in Writing. At the end of 2019, 82% were achieving at their expected level in Reading (9 out of 11 students) and one other had progressed at the same rate as their peers but, as they hadn't progressed at a 'faster than expected' rate, they have not yet reached their expected level. In Writing, 72% of students are now achieving at their expected level (8 out of 11 students) with two of the other students progressing at the same rate of their peers but not at the required 'faster than expected' rate. While the aim was that all students in Year 5 would be achieving at their expected level in Literacy, we are not concerned about the group as a whole because other factors are involved such as ESOL learners and those who have had ongoing assistance with their learning throughout their schooling. We will continue to provide additional assistance for those students who are not yet at their expected level.</p>

KIWISPORT STATEMENT

In 2019, Timaru Christian School received Kiwisport funding of \$1958.73 (ex gst). This funding was used to purchase resources to assist in the teaching of PE at TCS. It was also used to pay for our school's costs to be involved in the Rural Schools' Athletics, Swimming, and Cross Country competitions. This provided a purpose and opportunity for our students to develop and extend their sporting skills and compete in a context with approximately 500 students.

EMPLOYER STATEMENT

Timaru Christian School has complied with all requirements to be a good employer.