



Southland Adventist<sup>™</sup>  
Christian School

# ANNUAL REPORT 2025



SACS.SCHOOL.NZ



# Southland Adventist<sup>™</sup> Christian School

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

<b>Ministry Number:</b>	4112
<b>Principal:</b>	Joshua Taylor
<b>School Address:</b>	21 Durham Street, Waikiwi, Invercargill
<b>School Postal Address:</b>	PO Box 5007, Waikiwi, Invercargill, 9843
<b>School Phone:</b>	03 215 7904
<b>School Email:</b>	<a href="mailto:office@sacs.school.nz">office@sacs.school.nz</a>

**Accountant / Service Provider:**

**Solutions &  
Services**  
Collaborative School Administration

# SOUTHLAND ADVENTIST CHRISTIAN SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Southland Adventist Christian School

## Statement of Responsibility

For the year ended 31 December 2025

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

\_\_\_\_\_  
Full Name of Presiding Member

  
\_\_\_\_\_  
Signature of Presiding Member

13-05-26  
\_\_\_\_\_  
Date:

\_\_\_\_\_  
Full Name of Principal

  
\_\_\_\_\_  
Signature of Principal

13-05-26  
\_\_\_\_\_  
Date:

# Southland Adventist Christian School

## Members of the Board

For the year ended 31 December 2025

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Owen Saunders	Presiding Member	Elected	Sep 2028
Joshua Taylor	Principal	ex Officio	
Tulua Sekone-Fraser	Parent Representative	Elected	Sep 2028
Julie Mennie	Staff Representative	Appointed	Sep 2028
Ross Gibbs	Proprietors Representative	Appointed	
Pastor Tulaga Aiolupotea	Proprietors Representative	Appointed	
Jo McMillan	Parent Representative	Elected	Sep 2028
Simelinkosi Mvelase	Parent Representative	Elected	Sep 2028
Lloyd Ingod	Proprietors Representative	Appointed	
Jane Salesa	Parent Representative	Elected	Sep 2025
Nicky Rademeyer	Proprietors Representative	Appointed	Sep 2025

# Southland Adventist Christian School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	1,054,892	741,559	985,294
Locally Raised Funds	3	40,419	49,000	38,805
Use of Proprietor's Land and Buildings		212,703	155,000	155,000
Interest		984	3,500	3,040
<b>Total Revenue</b>		<b>1,308,998</b>	<b>949,059</b>	<b>1,182,139</b>
<b>Expense</b>				
Locally Raised Funds	3	66,198	55,510	54,188
Learning Resources	4	875,099	576,873	808,906
Administration	5	93,491	89,436	88,322
Interest		426	-	495
Property	6	287,848	227,239	256,356
Loss on Disposal of Property, Plant and Equipment		754	-	2,310
<b>Total Expense</b>		<b>1,323,816</b>	<b>949,058</b>	<b>1,210,577</b>
<b>Net (Deficit)/Surplus for the year</b>		<b>(14,818)</b>	<b>1</b>	<b>(28,438)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(14,818)</b>	<b>1</b>	<b>(28,438)</b>

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

# Southland Adventist Christian School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		212,232	212,232	225,261
Total comprehensive revenue and expense for the year		(14,818)	1	(28,438)
Contribution - Furniture and Equipment Grant		17,305	-	15,409
<b>Equity at 31 December</b>		214,719	212,233	212,232
Accumulated comprehensive revenue and expense		214,719	212,233	212,232
<b>Equity at 31 December</b>		214,719	212,233	212,232

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.

# Southland Adventist Christian School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	138,213	110,613	76,323
Accounts Receivable	8	77,729	80,656	80,656
Prepayments		5,504	8,212	8,212
		<u>221,446</u>	<u>199,481</u>	<u>165,191</u>
<b>Current Liabilities</b>				
GST Payable		12,038	7,027	7,027
Accounts Payable	10	106,886	87,238	87,238
Revenue Received in Advance	11	1,268	1,715	1,715
Finance Lease Liability	13	2,148	2,959	2,959
Funds held in Trust	14	397	501	501
		<u>122,737</u>	<u>99,440</u>	<u>99,440</u>
<b>Working Capital Surplus</b>		98,709	100,041	65,751
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	150,717	146,125	171,125
		<u>150,717</u>	<u>146,125</u>	<u>171,125</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	32,246	32,246	22,957
Finance Lease Liability	13	2,461	1,687	1,687
		<u>34,707</u>	<u>33,933</u>	<u>24,644</u>
<b>Net Assets</b>		<u>214,719</u>	<u>212,233</u>	<u>212,232</u>
<b>Equity</b>		<u>214,719</u>	<u>212,233</u>	<u>212,232</u>

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

# Southland Adventist Christian School

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		344,568	304,711	296,059
Locally Raised Funds		39,972	49,000	39,583
Goods and Services Tax (net)		5,011	-	244
Payments to Employees		(146,572)	(142,092)	(124,372)
Payments to Suppliers		(184,657)	(180,829)	(191,055)
Interest Paid		(426)	-	(495)
Interest Received		984	3,500	3,040
Net cash from Operating Activities		58,880	34,290	23,004
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(12,878)	-	(68,069)
Net cash (to) Investing Activities		(12,878)	-	(68,069)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		17,305	-	15,409
Finance Lease Payments		(1,313)	-	(1,128)
Funds Administered on Behalf of Other Parties		(104)	-	501
Net cash from Financing Activities		15,888	-	14,782
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>61,890</b>	<b>34,290</b>	<b>(30,283)</b>
Cash and cash equivalents at the beginning of the year	7	76,323	76,323	106,606
<b>Cash and cash equivalents at the end of the year</b>	7	<b>138,213</b>	<b>110,613</b>	<b>76,323</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

# Southland Adventist Christian School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Southland Adventist Christian School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### 1.2. Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 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.

###### **Cyclical Maintenance**

The 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 best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

#### *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 9.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

##### *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.

### **1.3. Revenue Recognition**

#### **Government Grants**

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

## **Interest Revenue**

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

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### **1.8. 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 material.

### **1.9. Property, Plant and Equipment**

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

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

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

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

## **Finance Leases**

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

## **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and Equipment  
Information and Communication Technology  
Motor Vehicles  
Leased Assets held under a Finance Lease  
Library Resources

3-10 years  
2-5 years  
7 years  
Term of Lease  
12.5% Diminishing Value



### **1.10. Impairment of property, plant and equipment**

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

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

In determining fair value less costs to sell the School engages an independent valuer to assess market value based on the best available information.

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **1.11. 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.

### **1.12. Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

### **1.13. Revenue Received in Advance**

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

### **1.14. Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

### **1.15. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

### **1.16. Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

### **1.17. 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **1.18. Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

### **1.19. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	336,234	304,711	340,171
Teachers' Salaries Grants	718,658	436,848	645,123
	<u>1,054,892</u>	<u>741,559</u>	<u>985,294</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	7,073	12,000	8,115
Fees for Extra Curricular Activities	4,919	12,600	11,261
Trading	2,077	4,400	3,525
Fundraising and Community Grants	262	1,000	291
Other Revenue	10,163	3,000	87
Transport Revenue	15,925	16,000	15,526
	<u>40,419</u>	<u>49,000</u>	<u>38,805</u>
<b>Expense</b>			
Extra Curricular Activities Costs	7,250	6,900	6,259
Trading	8,262	4,900	4,198
Fundraising and Community Grant Costs	142	300	291
Transport (Local)	50,544	43,410	43,440
	<u>66,198</u>	<u>55,510</u>	<u>54,188</u>
<i>(Deficit) for the year Locally Raised Funds</i>	<u>(25,779)</u>	<u>(6,510)</u>	<u>(15,383)</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	18,609	24,450	19,797
Employee Benefits - Salaries	807,156	516,040	731,041
Staff Development	13,530	11,283	9,459
Depreciation	35,804	25,000	48,609
Other Learning Resources	-	100	-
	<u>875,099</u>	<u>576,873</u>	<u>808,906</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	12,394	9,086	9,086
Board Fees and Expenses	4,538	6,000	5,344
Other Administration Expenses	23,549	21,750	20,200
Employee Benefits - Salaries	46,976	48,400	48,073
Insurance	1,604	-	1,424
Service Providers, Contractors and Consultancy	4,430	4,200	4,195
	<u>93,491</u>	<u>89,436</u>	<u>88,322</u>

## 6. Property

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	9,289	9,289	15,244
Heat, Light and Water	10,590	7,200	9,357
Rates	10,850	6,000	8,856
Repairs and Maintenance	6,046	10,000	21,744
Use of Land and Buildings	212,703	155,000	155,000
Employee Benefits - Salaries	11,610	14,500	12,881
Other Property Expenses	26,760	25,250	33,274
	<u>287,848</u>	<u>227,239</u>	<u>256,356</u>

The Use of Land and Buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

## 7. Cash and Cash Equivalents

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	138,213	110,613	76,323
Cash and cash equivalents for Statement of Cash Flows	<u>138,213</u>	<u>110,613</u>	<u>76,323</u>

Of the \$138,213 Cash and Cash Equivalents, \$1,665 is subject to restrictions for the following reasons:

- \$1,268 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 11.
- \$397 of Funds Held in Trust is held by the School, as disclosed in note 14.

## 8. Accounts Receivable

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables from the Ministry of Education	6,878	19,011	19,011
Teacher Salaries Grant Receivable	70,851	61,645	61,645
	<u>77,729</u>	<u>80,656</u>	<u>80,656</u>
Receivables from Non-Exchange Transactions	77,729	80,656	80,656
	<u>77,729</u>	<u>80,656</u>	<u>80,656</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Furniture and Equipment	108,588	9,961	-	-	(16,309)	102,240
Information and Communication Technology	21,483	2,917	(739)	-	(10,188)	13,473
Motor Vehicles	30,366	-	-	-	(5,280)	25,086
Leased Assets	4,617	3,272	-	-	(3,269)	4,620
Library Resources	6,071	-	(15)	-	(758)	5,298
	<u>171,125</u>	<u>16,150</u>	<u>(754)</u>	<u>-</u>	<u>(35,804)</u>	<u>150,717</u>

The net carrying value of furniture and equipment held under a finance lease is \$4,620 (2024: \$4,617)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	205,084	(102,844)	102,240	200,948	(92,360)	108,588
Information and Communication Technology	72,633	(59,160)	13,473	78,370	(56,887)	21,483
Motor Vehicles	150,393	(125,307)	25,086	150,393	(120,027)	30,366
Leased Assets	9,952	(5,332)	4,620	9,554	(4,937)	4,617
Library Resources	39,790	(34,492)	5,298	39,889	(33,818)	6,071
	<u>477,852</u>	<u>(327,135)</u>	<u>150,717</u>	<u>479,154</u>	<u>(308,029)</u>	<u>171,125</u>

#### 10. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	17,740	10,118	10,118
Accruals	10,894	8,586	8,586
Employee Entitlements - Salaries	75,024	65,728	65,728
Employee Entitlements - Leave Accrual	3,228	2,806	2,806
	<u>106,886</u>	<u>87,238</u>	<u>87,238</u>
Payables for Exchange Transactions	106,886	87,238	87,238
	<u>106,886</u>	<u>87,238</u>	<u>87,238</u>

The carrying value of payables approximates their fair value.

#### 11. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other Revenue in Advance	1,268	1,715	1,715
	<u>1,268</u>	<u>1,715</u>	<u>1,715</u>

#### 12. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	22,957	22,957	7,713
Increase/(decrease) to the Provision During the Year	9,289	9,289	15,244
Provision at the End of the Year	<u>32,246</u>	<u>32,246</u>	<u>22,957</u>
Cyclical Maintenance - Non current	32,246	32,246	22,957
	<u>32,246</u>	<u>32,246</u>	<u>22,957</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on painting quotes, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.



### 13. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	2,451	3,250	3,250
Later than One Year	2,732	1,776	1,776
Future Finance Charges	(574)	(380)	(380)
	<u>4,609</u>	<u>4,646</u>	<u>4,646</u>
<b>Represented by:</b>			
Finance lease liability - Current	2,148	2,959	2,959
Finance lease liability - Non current	2,461	1,687	1,687
	<u>4,609</u>	<u>4,646</u>	<u>4,646</u>

### 14. Funds Held in Trust

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	397	501	501
	<u>397</u>	<u>501</u>	<u>501</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expense of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

### 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 (New Zealand Seven Day Adventists Schools Association) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1.3. 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".

Owen Saunders is the Board Presiding Member. He is a director at Sam Chaff Ltd and Saunders Automative. During the year the school purchased fuel from Sam Chaff Limited for the school's bus service at a discounted rate. The total value of all transactions for the year was \$11,655 and no amount is outstanding as at balance date. During the year the school used Saunders Automative for bus repairs and maintenance. The total value of all transactions for the year was \$3,607 and no amount is outstanding as at balance date. Because these amounts are less than \$25,000 (incl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

## 16. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members and the Principal.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,255	1,980
<i>Leadership Team</i>		
Remuneration	143,841	134,565
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	146,096	136,545

There are eight members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0-0	0-0

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	1.00	2.00
110 -120	1.00	-
	2.00	2.00

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 board members, committee members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual \$	2024 Actual \$
Total	-	-
Number of People	-	-

## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

## 19. Commitments

### (a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024: \$nil).

### (b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2024: nil)

## 20. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	138,213	110,613	76,323
Receivables	77,729	80,656	80,656
Total financial assets measured at amortised cost	<u>215,942</u>	<u>191,269</u>	<u>156,979</u>

### Financial liabilities measured at amortised cost

Payables	106,886	87,238	87,238
Finance Leases	4,609	4,646	4,646
Total financial liabilities measured at amortised cost	<u>111,495</u>	<u>91,884</u>	<u>91,884</u>

## 21. Events After Balance Date

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



Southland Adventist  
Christian School

*Growing - for Eternity*

## **KIWISPORT FUNDING**

**2025**

Students participated in organised sport. In 2025 the school received \$1,912.64 in funding; this was spent on subsidising various after school competition sports fees.



21 Durham Street  
Waikiwi  
Invercargill 9810



T: +64 (0)3 215 7904  
[principal@sacs.school.nz](mailto:principal@sacs.school.nz)  
[www.sacs.school.nz](http://www.sacs.school.nz)



PO Box 5007  
Waikiwi  
Invercargill 9843

## **Evaluation and analysis of the school's students' progress and achievement**

## Student Achievement Overview

Every student who has been at SACS for all of 2025 is given an Overall Teacher Judgement according to the level of the New Zealand Curriculum at which they are working. These curriculum levels are then translated into a judgement as to whether the student is “well above”, “above”, “at”, “below” or “well below” the expected curriculum level for their year level in Reading, Writing and Maths. To be considered “well above”, a student must be working more than one year above the expected curriculum level. To be “above” a student must be working at least one year above the expected level. A student who is “below” is working one year below the expected level. A student who is “well below” is working more than one year below the expected level.

\*We have continued to assess against the original NZC Curriculum Levels rather than the refreshed Curriculum.

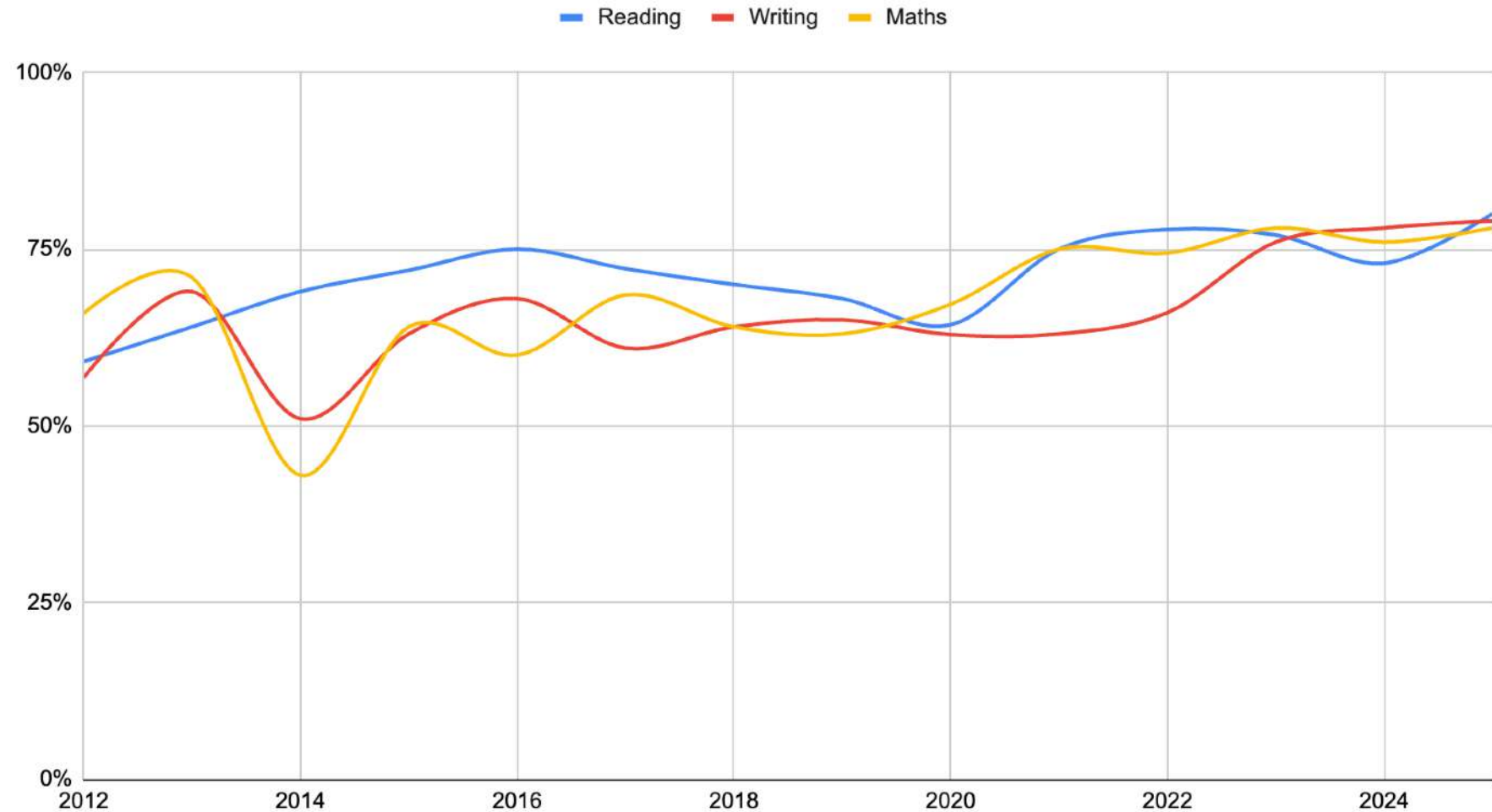
### Term Expectations

*The term expectations work with the standard point scale for displaying student progression on graphs.*

	Reading Term 2 Min	Reading Term 2 Max	Reading Term 4 Min	Reading Term 4 Max
Year 1	Pre 1	Early 1	Early 1	Early 1
Year 2	Early 1	At 1	At 1	At 1
Year 3	At 1	Early 2	Early 2	Early 2
Year 4	Early 2	At 2	At 2	At 2
Year 5	At 2	Early 3	Early 3	Early 3
Year 6	Early 3	At 3	At 3	At 3
Year 7	At 3	Early 4	Early 4	Early 4
Year 8	Early 4	At 4	At 4	At 4

## Whole School Percentage Data

### Percentage of Students At or Above the Expected Curriculum Level Over Time



The above graph shows the percentage of students who are “At” or “Above” the Expected Curriculum Level in Reading, Writing and Maths from 2012-2025. Analysis of this data is found of the following pages.

## Current Student Achievement: Progress and Achievement Levels

### Reading

Expected Curriculum Level	2020	2021	2022	2023	2024	Mid-2025	2025
Above	26%	33%	33%	41%	38%	23%	43%
At	39%	42%	44%	36%	35%	62%	36%
Below	23%	17%	12%	15%	18%	10%	12%
Well Below	13%	8%	10%	8%	9%	5%	8%

**Reading – At the end of 2025, 80% of students were ‘at’ or ‘above’ in Reading. At the end of 2024, 73% of students were ‘at’ or ‘above’. There has been a 7% decrease since the end of 2024.**

Reading Term 4 - 2025 - 100% Bar Chart

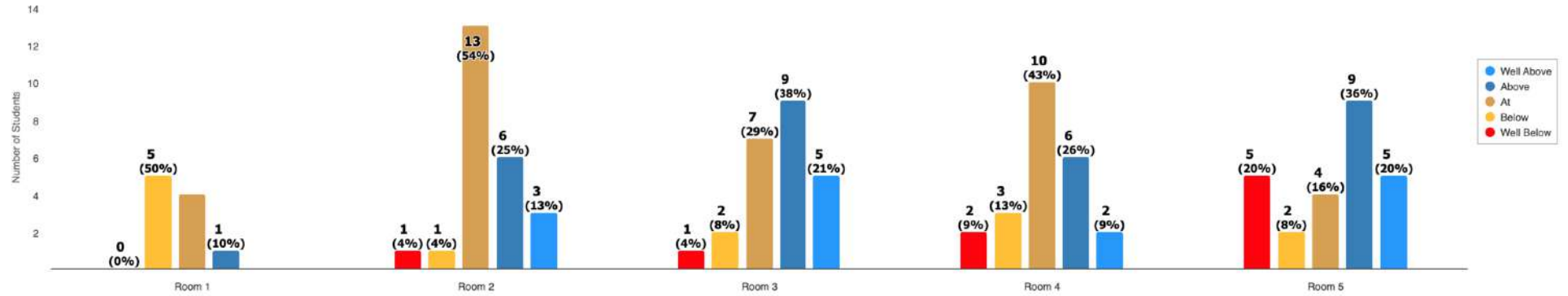
Filtered By: Students who have been at SACS +1 Year



### Reading Term 4 - 2025 - Column Chart

Split By: Class

Filtered By: Students who have been at SACS +1 Year



### Reading Term 4 - 2025 - Student Counts

Split By: Year Level

Filtered By: Students who have been at SACS +1 Year

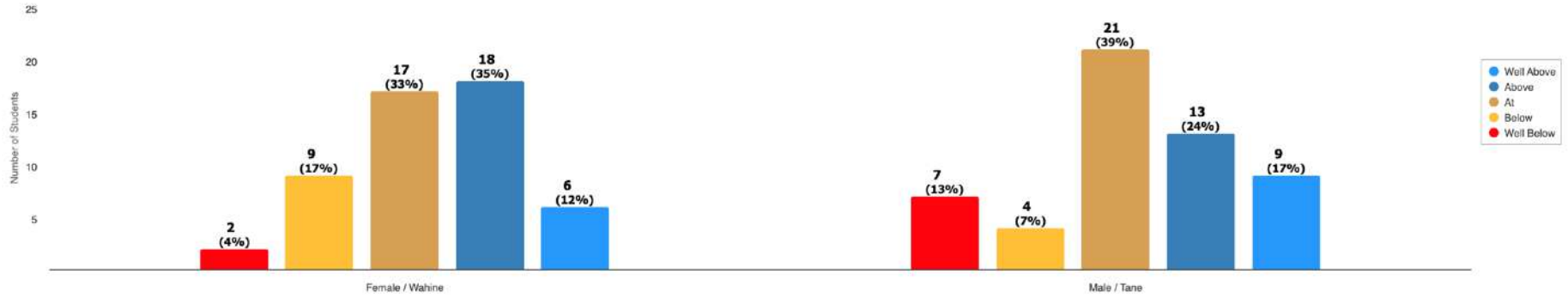
Search:

	Well Below	Below	At	Above	Well Above	Total Count
1	0	5	5	1	1	12
2	0	1	8	5	1	15
3	1	0	5	7	1	14
4	0	1	6	3	5	15
5	1	3	5	6	2	17
6	2	1	6	1	3	13
7	3	2	3	5	1	14
8	2	0	0	3	1	6

### Reading Term 4 - 2025 - Column Chart

Split By: Gender

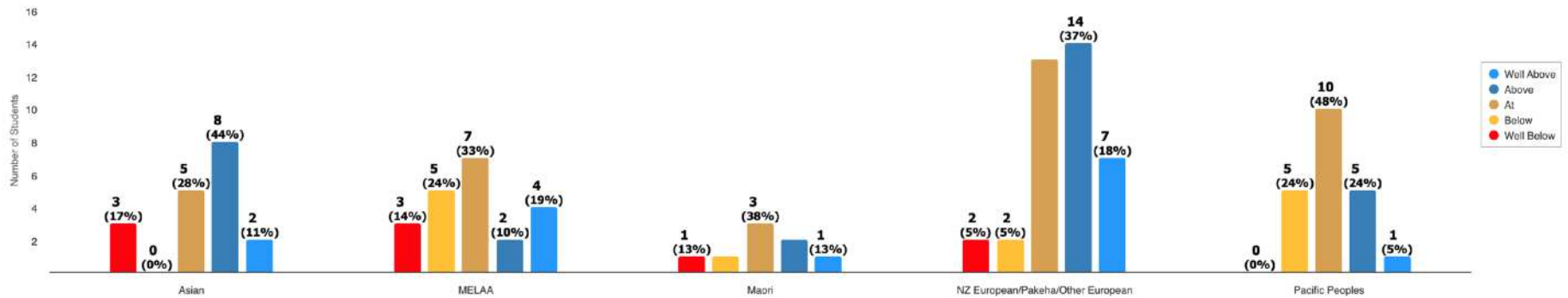
Filtered By: Students who have been at SACS +1 Year



### Reading Term 4 - 2025 - Column Chart

Split By: Ethnicity

Filtered By: Students who have been at SACS +1 Year



## Reading - Progress

The following information shows how many students made progress in Reading over 12 months. To analyse this data, students' curriculum level in Reading from the end of 2025 data was compared to their curriculum level in Reading from the end of 2024.

The data have been analysed according to the following categories. It should be noted that one year's progress is defined as moving up half a curriculum level.

**Insufficient:** The student has made less than one year's progress

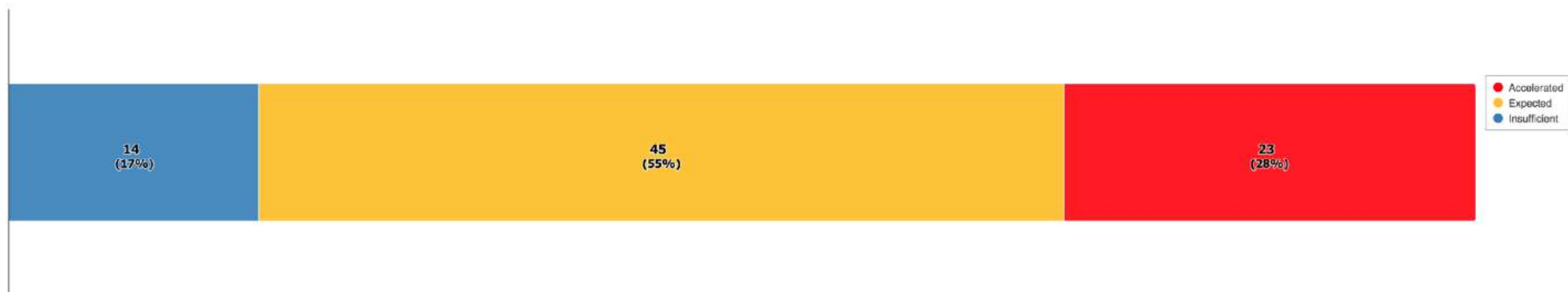
**Expected:** The student has made one year's progress

**Accelerated:** The student has made more than one year's progress

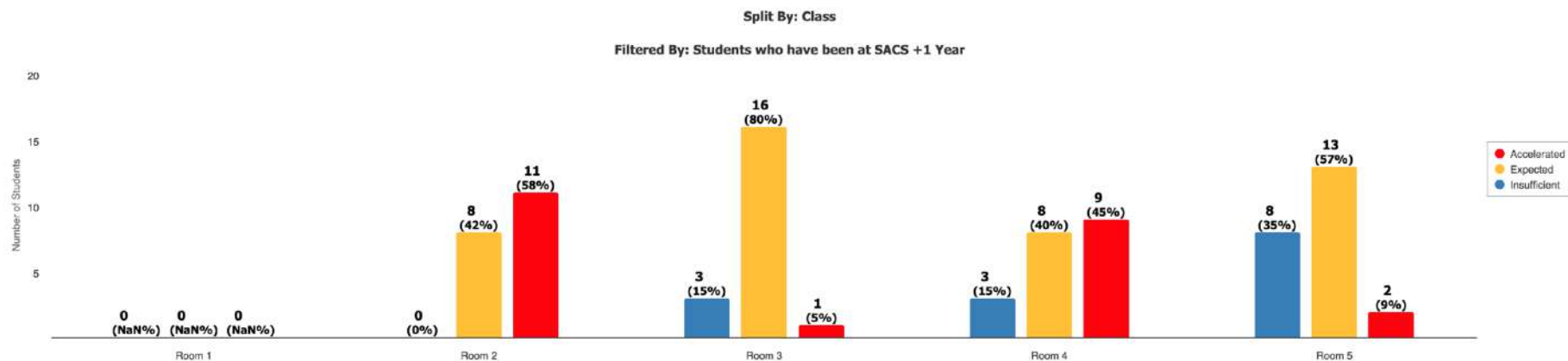
Expected: 45  
(55%)

Accelerated Reading Data - 2024 Term 4 To 2025 Term 4 - 100% Bar Chart

Filtered By: Students who have been at SACS +1 Year



Accelerated Reading Data - 2024 Term 4 To 2025 Term 4 - Column Chart



**Reading – At the end of 2025, 83% of students made expected or more than expected progress compared to the 80% of students were ‘at’ or ‘above’ the expected curriculum level.**

### Reading - Analysis

- Having 80% of students achieving ‘at’ or ‘above’ the expected level is very pleasing.
- 43% of students are achieving ‘above’ the expected level which is very high.
- Our MELAA (Middle Eastern, Latin American, and African) cohort of students are achieving lower than other ethnicities. The majority of these students are either former refugees, ESOL or both.
- There are more boys (7) who are ‘well below’ the expected level in Reading.
- Most students are making expected or accelerated progress although some have stayed stagnant. It is pleasing to note that of the 14 who have made insufficient progress, 7 are still either ‘at’ or ‘above’.
- Of the five Year 1 students who are below, four are ESOL students.
- There are nine girls who are ‘below’ - the majority of this cohort are also ESOL

## Current Student Achievement: Progress and Achievement Levels

### Writing

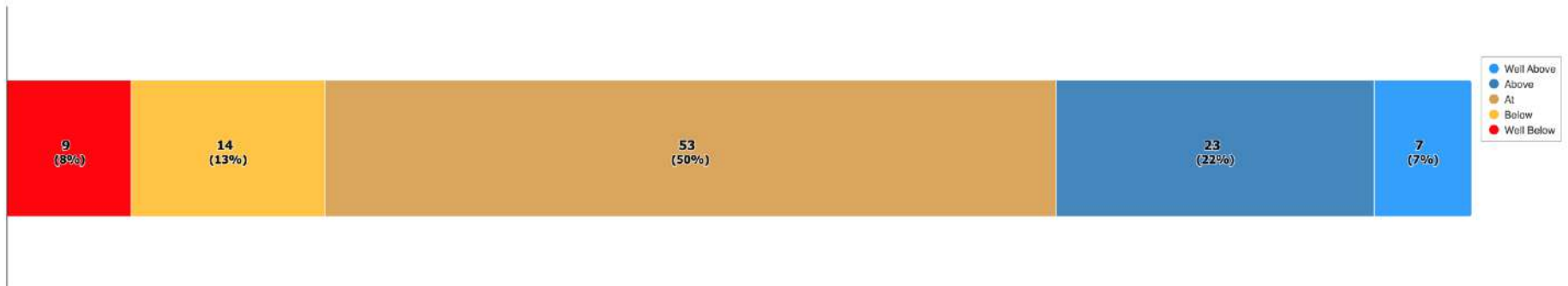
Expected Curriculum Level	2020	2021	2022	2023	2024	Mid-2025	2025
Above	26%	17%	9%	32%	28%	12%	29%
At	39%	46%	57%	43%	49%	75%	50%
Below	23%	25%	22%	15%	15%	10%	13%
Well Below	13%	12%	12%	9%	7%	4%	8%

**Writing – At the end of 2025, 79% of students were ‘at’ or ‘above’ in Writing. At the end of 2024, 78% of students were ‘at’ or ‘above’. This is an increase of 1%.**

Well Below: 9  
(8%)

Writing Term 4 - 2025 - 100% Bar Chart

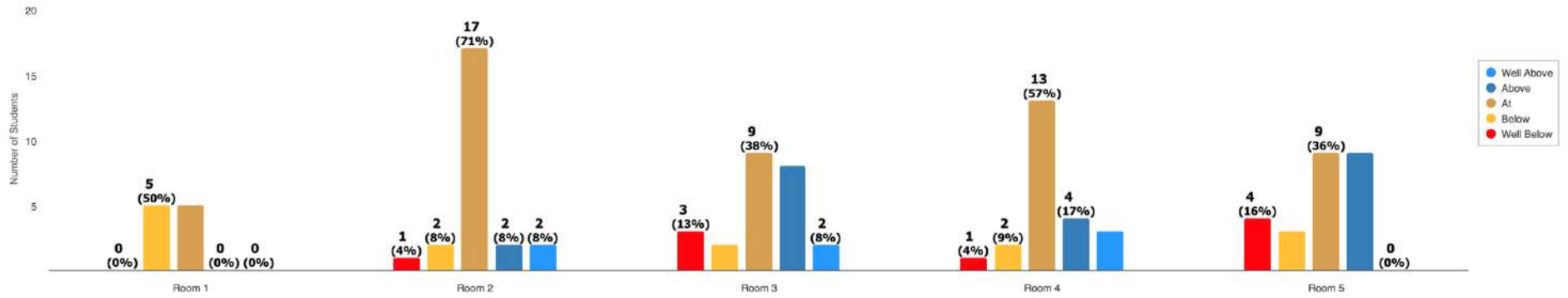
Filtered By: Students who have been at SACS +1 Year



### Writing Term 4 - 2025 - Column Chart

Split By: Class

Filtered By: Students who have been at SACS +1 Year



### Writing Term 4 - 2025 - Student Counts

Split By: Year Level

Filtered By: Students who have been at SACS +1 Year

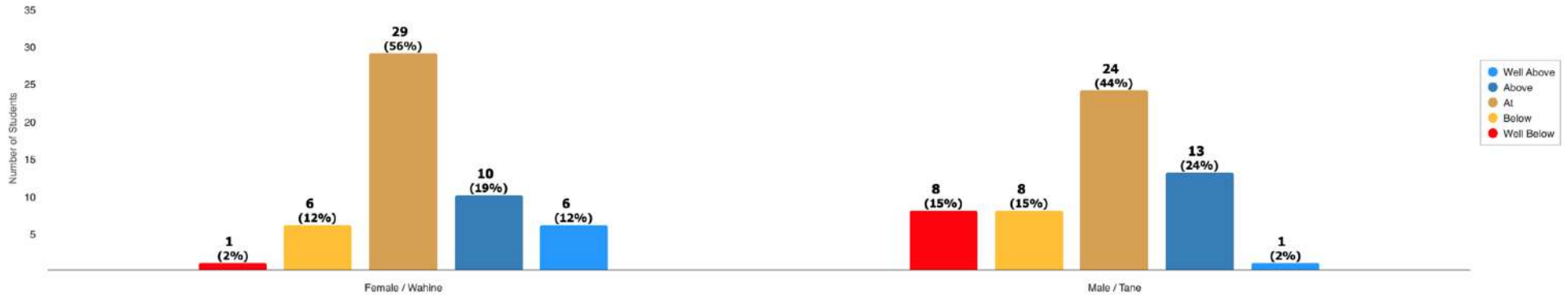
Search:

T1	Well Below	Below	At	Above	Well Above	Total Count
1	0	5	6	1	0	12
2	0	2	10	1	2	15
3	1	1	8	2	2	14
4	1	1	7	6	0	15
5	2	2	7	3	3	17
6	1	0	8	4	0	13
7	3	2	5	4	0	14
8	1	1	2	2	0	6

### Writing Term 4 - 2025 - Column Chart

Split By: Gender

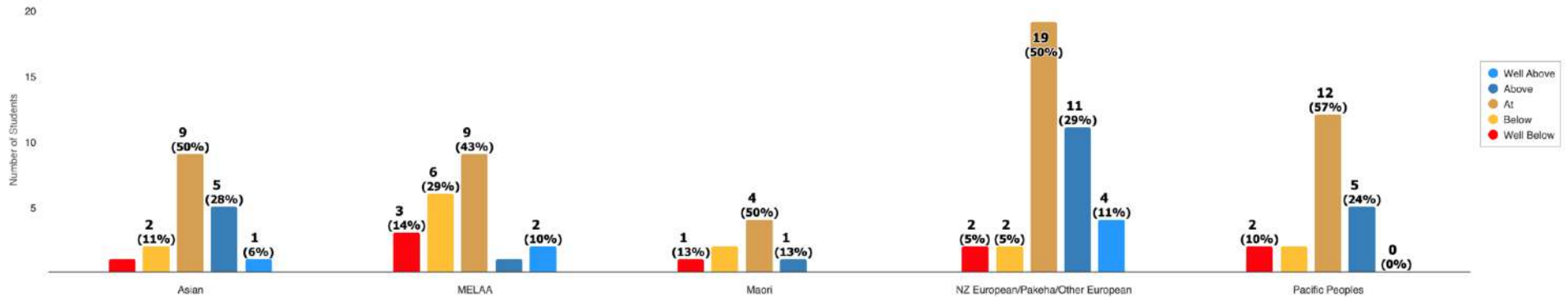
Filtered By: Students who have been at SACS +1 Year



### Writing Term 4 - 2025 - Column Chart

Split By: Ethnicity

Filtered By: Students who have been at SACS +1 Year



## Writing - Progress

The following information shows how many students made progress in Writing over 12 months. To analyse this data, students' curriculum level in Writing from the end of 2025 was compared to their curriculum level in Writing from the end of 2024.

The data have been analysed according to the following categories. It should be noted that one year's progress is defined as moving up half a curriculum level.

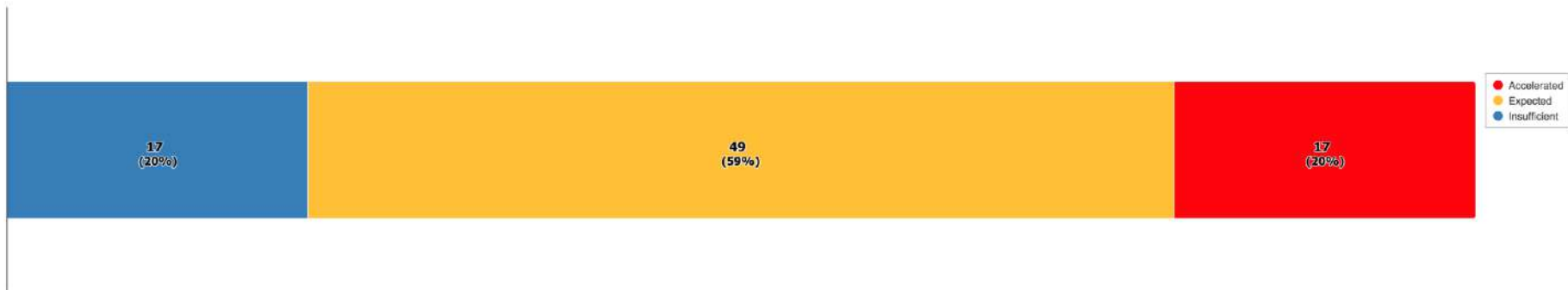
**Insufficient:** The student has made less than one year's progress

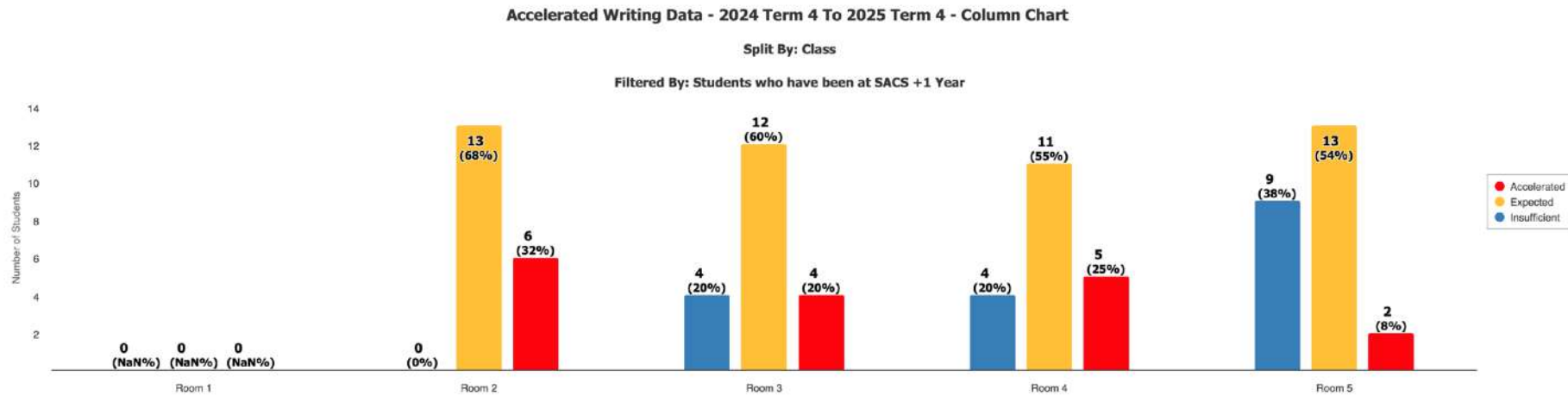
**Expected:** The student has made one year's progress

**Accelerated:** The student has made more than one year's progress

Accelerated Writing Data - 2024 Term 4 To 2025 Term 4 - 100% Bar Chart

Filtered By: Students who have been at SACS +1 Year





**Writing – At the end of 2025, 80% of students made expected or more than expected progress compared to the 79% of students were ‘at’ or**

### Writing - Analysis

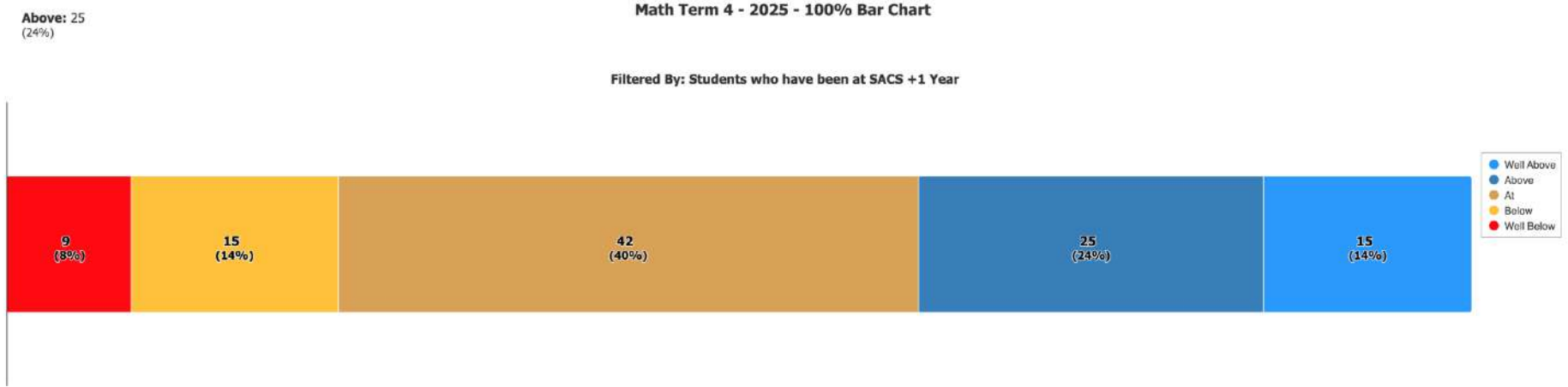
- Having 79% of students achieving ‘at’ or ‘above’ the expected level is our highest Writing result ever.
- There are only students who are both either below/well below and have also made insufficient progress.
- The data is very similar to what we saw with our Reading results.
- There is a high percentage of boys who are ‘below’ or ‘well below’.
- Our MELAA (Middle Eastern, Latin American, and African) cohort of students are achieving lower than other ethnicities. The majority of these students are either former refugees, ESOI or both.
- The five Year 1 students who are ‘below’ in Writing are the same as those who are ‘below’ in Reading.
- Pleasing accelerated progress - 20%

## Current Student Achievement: Progress and Achievement Levels

### Mathematics

Expected Curriculum Level	2020	2021	2022	2023	2024	Mid-2025	2025
Above	26%	24%	26%	38%	34%	19%	38%
At	39%	51%	49%	39%	41%	67%	40%
Below	23%	17%	19%	17%	13%	9%	14%
Well Below	13%	8%	7%	5%	11%	4%	8%

**Mathematics – At the end of 2025, 78% of students were ‘at’ or ‘above’ in Mathematics. At the end of 2024, 76% of students were ‘at’ or ‘above’. This is an increase of 2%.**

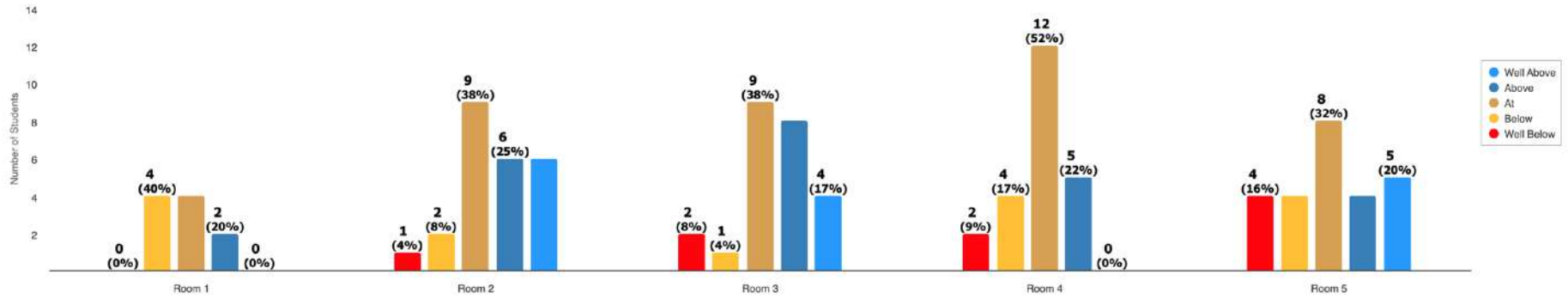


Above: 5 Students  
(22%)

### Math Term 4 - 2025 - Column Chart

Split By: Class

Filtered By: Students who have been at SACS +1 Year



### Math Term 4 - 2025 - Student Counts

Split By: Year Level

Filtered By: Students who have been at SACS +1 Year

Search:

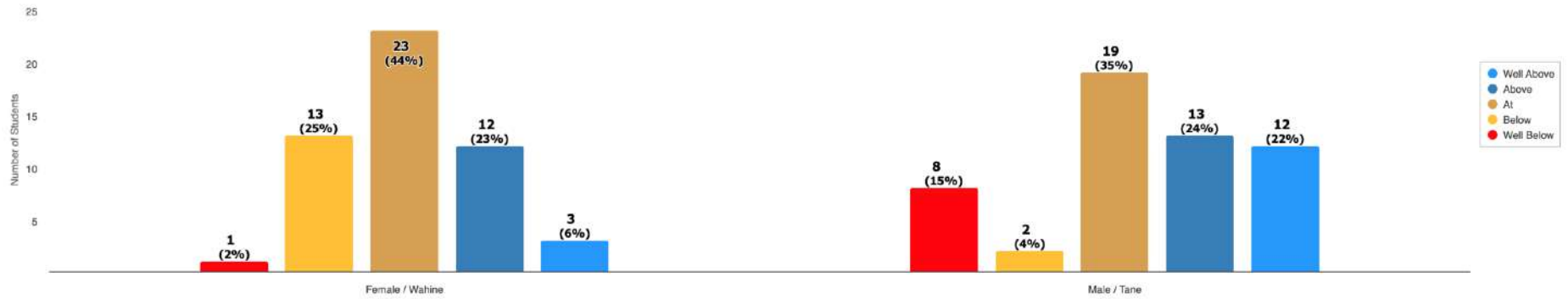
↑↓	Well Below	Below	At	Above	Well Above	↑↓
1	0	4	4	4	0	12
2	0	1	6	3	5	15
3	1	1	4	7	1	14
4	1	0	8	2	4	15
5	1	3	8	5	0	17
6	2	2	6	1	2	13
7	2	4	5	1	2	14
8	2	0	1	2	1	6

At: 19 Students  
(35%)

### Math Term 4 - 2025 - Column Chart

Split By: Gender

Filtered By: Students who have been at SACS +1 Year

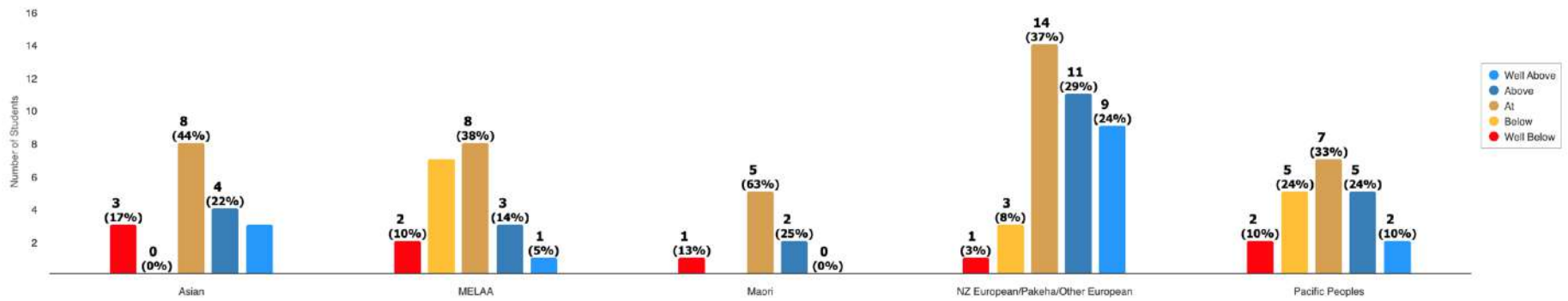


Well Below: 3 Students  
(17%)

### Math Term 4 - 2025 - Column Chart

Split By: Ethnicity

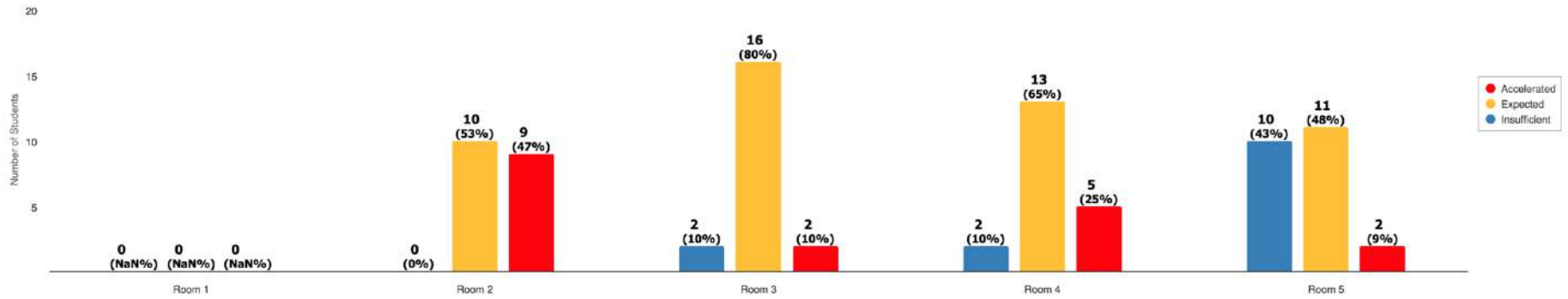
Filtered By: Students who have been at SACS +1 Year



Accelerated Math Data - 2024 Term 4 To 2025 Term 4 - Column Chart

Split By: Class

Filtered By: Students who have been at SACS +1 Year

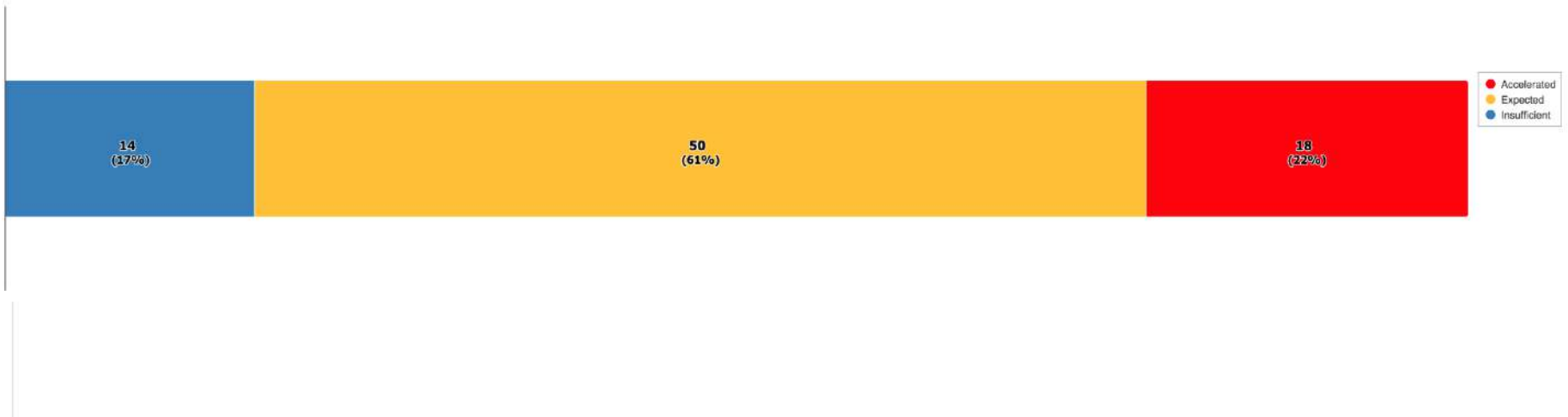


Mathematics - Progress

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Accelerated Math Data - 2024 Term 4 To 2025 Term 4 - 100% Bar Chart

Filtered By: Students who have been at SACS +1 Year



The following information shows how many students made progress in Mathematics over 12 months. To analyse this data, students' curriculum level in Mathematics from the end of 2025 was compared to their curriculum level in Mathematics from the end of 2024.

The data have been analysed according to the following categories. It should be noted that one year's progress is defined as moving up half a curriculum level.

**Insufficient:** The student has made less than one year's progress

**Expected:** The student has made one year's progress

**Accelerated:** The student has made more than one year's progress

**Mathematics – At the end of 2024, 83% of students made expected or more than expected progress compared to the 78% of students were 'at' or 'above' the expected curriculum level.**

**Of the 14 students who made insufficient progress, 3 are still achieving 'above' and 6 'at' the expected level.**

### *Mathematics - Analysis*

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- *Very positive data overall with 78% of students achieving 'at' or 'above'.*
- *There is a large cohort of girls who are 'below'.*
- *The boys data is very spread out as is the Room 5 data.*
- *Year 1 & Year 7 cohorts are lower than others.*
- *Pleasant to see nine students make accelerated progress in Room 2.*
- *There is a higher number of insufficient progress in Room 5.*

# Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<p>Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our school monitors the health of workers as part of its primary duty of care.</p> <p>At Southland Adventist Christian School:</p> <ul style="list-style-type: none"> <li>- we provide appropriate induction and professional guidance</li> <li>- workplace harassment or bullying is not tolerated</li> <li>- staff may request leave as required</li> <li>- staff may request access to professional development and mentoring, as required, to increase competency and confidence and reduce stress</li> <li>- we recognise stress in the workplace as a hazard, work to manage it, and encourage staff to speak up if they need support</li> <li>- we have guidelines for the use of social media to protect staff and students</li> <li>- we understand the increased risk from working alone.</li> </ul>
<p><b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b></p>	<p>As required by the Education and Training Act 2020 (s 597), Southland Adventist Christian School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.</p> <p>We achieve this in the following ways:</p> <ul style="list-style-type: none"> <li>- Recruit staff from diverse backgrounds.</li> <li>- Provide training for all employees.</li> <li>- Implement fair and transparent hiring and promotion processes.</li> <li>- Ensure accessibility for employees with disabilities.</li> <li>- Foster a culture of respect and inclusion throughout the school community.</li> </ul>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p>Southland Adventist Christian School operates employment policy which complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment.</p> <p>This includes:</p> <ul style="list-style-type: none"> <li>- Having an appointments committees set by the School Board</li> <li>- A comprehensive application pack</li> <li>- Have comprehensive questions, referee checks and discussions</li> </ul>
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>- <b>The aims and aspirations of Māori,</b></li> <li>- <b>The employment requirements of Māori, and</b></li> <li>- <b>Greater involvement of Māori in the Education service?</b></li> </ul>	<p>Some ways we recognise Māori at Southland Adventist Christian School:</p> <ul style="list-style-type: none"> <li>- Display artwork, stories, or quotes representing Māori cultural values, aspirations, and goals.</li> <li>- Integrate Māori language greetings, phrases, or proverbs into school communications.</li> <li>- To improve engagement and participation in school activities, actively seek feedback from Māori students, parents, and community members.</li> </ul>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<ul style="list-style-type: none"> <li>- Professional development (Assessment for Learning, Local Curriculum, Aotearoa Histories)</li> </ul>

	<ul style="list-style-type: none"> <li>- Professional Growth Cycle</li> <li>- Regular class observations</li> </ul>
<b>How are you recognising the employment requirements of women?</b>	<p>Southland Adventist Christian School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> <li>- treat current and prospective staff fairly</li> <li>- make decisions based on relevant merit</li> <li>- work to eliminate bias and discrimination.</li> </ul>
<b>How are you recognising the employment requirements of persons with disabilities?</b>	<p>Southland Adventist Christian School promotes equal employment opportunities, working alongside individuals with identified needs or conditions.</p> <ul style="list-style-type: none"> <li>(a) good and safe working conditions; and</li> <li>(b) recognition of opportunities for enhancement</li> <li>(c) open and honest dialogue to create a space that meets their needs</li> </ul>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
<b>Do you operate an EEO programme/policy?</b>	√	
<b>Has this policy or programme been made available to staff?</b>	√	
<b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>	√	
<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	√	
<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b>	√	
<b>Does your EEO programme/policy set priorities and objectives?</b>	√	

# Statement of Variance: Progress against Achievement Targets

## Strategic Goal:

Ensure high levels of student achievement through Internal Evaluation of Assessment for Learning practices and by engaging with the refreshed New Zealand Curriculum - Te Mātaiaho.

Achievement Targets	Actions	What did we achieve	Reasons for any differences between the target and the outcomes	Planning for next year – where to next?
<p>In 2024, seven Year 1 and 2 students were 'below' the expected curriculum level in Reading. The <b>2025 achievement target</b> is that we move the seven students who were working 'below' the expected curriculum level in Reading to working 'at' the expected level.</p>	<p>Through staff PLD meetings, teachers discussed strategies to accelerate the learning of these students. Teachers have used our "Teaching as Inquiry" professional growth cycle model to develop their teaching and adapt their practice accordingly.</p> <p>Teachers developed strong home and school partnerships to further enhance student learning capabilities.</p> <p>We continued to embed our local school curriculum to ensure what is being taught is relevant and applicable to our students.</p> <p>We completed an Internal Evaluation cycle to further develop our teaching practices in line with the new New Zealand Curriculum.</p> <p>We used our SENCO and Learning Support processes to put in place suitable steps to support underachieving learners.</p> <p>Learning support through teacher aides supported students in their classes and through various programmes.</p> <p>Teachers completed Structured Literacy PLD to add additional tools to their teaching.</p>	<p>According to our End of Year OTJ, the seven Year 1 and 2 students from 2024 are now achieving at the following levels. Since the end of 2024, six have moved up a whole curriculum level and one has left SACS. It is outstanding that all the students in this cohort have made accelerated progress. This Achievement Target has definitely been achieved.</p>	<p>Teachers focussed on how best to accelerate the learning of this target group and then took actions which led to positive outcomes.</p> <p>Teachers engaged in professional development and have worked together to develop ways of raising achievement. There has been a focus on finding and discussing professional readings which relate to challenges teachers have had moving students forward in their learning.</p> <p>Through good teacher practice and deliberate strategies to advance these students, we managed to see excellent accelerated progress.</p> <p>SENCO and Learning Support practices have helped with the significant accelerated progress.</p>	<p>In 2025, eight MELAA students were 'below' or 'well below' the expected curriculum level in Reading. The 2026 achievement target is for the eight students who were working 'below' or 'well below' the expected curriculum level in Reading to show accelerated progress and move up one curriculum level.</p>
<p>In 2024, eleven Year 5 and 6 students were 'below' or 'well below' the expected curriculum level in Mathematics. The <b>2025 achievement target</b> is for the eleven students who were working 'below' or 'well below' the expected curriculum level in Mathematics to show accelerated progress and move up one curriculum level.</p>	<p>Through staff PLD meetings, teachers discussed strategies to accelerate the learning of these students. Teachers have used our "Teaching as Inquiry" professional growth cycle model to develop their teaching and adapt their practice accordingly.</p> <p>We utilised the Ministry-funded Maths Resources to provide additional learning opportunities for our students.</p> <p>We continued to embed our local school curriculum to ensure what is being taught is relevant and applicable to our students.</p> <p>We completed an Internal Evaluation cycle to further develop our teaching practices in line with the new New Zealand Curriculum.</p> <p>We used our SENCO and Learning Support processes to put in place suitable steps to support underachieving learners.</p> <p>Learning support through teacher aides supported students in their classes and through various programmes.</p>	<p>According to our End of Year OTJ, the eleven Year 5 and 6 students were 'below' or 'well below' the expected curriculum level in Mathematics in 2024 are now achieving at the following levels. Since the end of 2024, three students have moved up a whole curriculum level and made accelerated progress. Five students have moved up the expected half-curriculum level. One student in this cohort is still working at the same curriculum level. Two students have left our school. It is very pleasing that three students have made accelerated progress and that the majority of the rest have still made one year's progress. This is pleasing progress for this cohort.</p>	<p>Teachers engaged in professional development and have worked together to develop ways of raising achievement. There has been a focus on finding and discussing professional readings which relate to challenges teachers have had moving students forward in their learning.</p> <p>Through good teacher practice and deliberate strategies to advance these students, we managed to see some accelerated progress.</p> <p>We selected an ambitious target and although the target was not achieved for every student, we were pleased with the learning that was achieved.</p>	<p>In 2025, thirteen girls were 'below' the expected curriculum level in Mathematics. The 2026 achievement target is that we move the thirteen girls who were working 'below' the expected curriculum level in Mathematics to be working 'at' the expected level.</p>