

# **Dunedin Christian Schools Association Incorporated**



## **2019 Performance Report**



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5 Hillary Street :: Liberton :: Dunedin

<http://www.libertonchristian.school.nz/dunedin-christian-schools-association/>

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*Cover photo: Liberton Christian School 2018 Whole School Annual Photo*

## **Chairperson's Report**

In preparation for writing this report, I re-read the Special Character Statement which we entered into with the Ministry of Education when Liberton became an integrated school in 1999, building on the previous 17 years as a private Christian school. As the proprietor of Liberton Christian School, the DCSA are to determine 'what is necessary to preserve and safeguard that Special Character.' In the agreement, this was further broken down into five particular ways the school reflects that special character.



- Affirming that a personal knowledge of Jesus Christ, together with an acceptance of the authority of the Bible forms the basis for a Christian view of life.
- Fostering in students the development of concepts, abilities, and creativity that seek to proclaim the marvel and potential of God's wonderful creation.
- Nurturing in students a desire to faithfully develop their God-given gifts in the service of God and their neighbour.
- Encouraging and developing in students the ability to make personal and communal decisions from a Christian perspective.
- Accepting that the Special Character of the School is a visible expression of the Christian community and fostering this sense of community amongst families, teachers, and supporters of the school.

I am grateful as DCSA Chair that I can see all these reflections at Liberton! Reading our Principal's Report considering the above gives confidence that the school is meeting the special character in a broad variety of ways. We, as a council, acknowledge our dedicated and skilled staff who uphold our purpose and vision, ably led by principal Fiona Sizemore.

At our 2019 AGM we agreed to spending to develop new classrooms from the flats (purchased in May 2018) at 3a and 3b Hillary St. Throughout this year we revised and refined plans with draftsmen, architects, fire and structural engineers. Input from our teaching staff has been incorporated. We were unable to progress on the building work itself; therefore, the extent of that development will again be before the membership at this AGM. With upward pressure on our roll cap of 110 students, the building development is badly needed.

We pray that the further steps will go smoothly, and we can relieve the teachers of the stress of not having a dedicated staff room or library soon.

Our partnership with other Christian schools throughout New Zealand continues, and we are grateful for the solidarity we have with them. I was pleased to be able to attend Andy van Ameyde's farewell function from the Christian Education Network in Christchurch in September with Fiona. Andy made a significant contribution to Liberton Christian School over the years, particularly with our roll increase applications, but also in mentoring. The Network, and the Association of Proprietors of Integrated Schools (APIS) continue to advocate for us in the review around changes to Tomorrow's Schools by the Ministry of Education.

## **Dunedin Christian Schools Association Incorporated**

Thanks again to my fellow councillors for their work over 2019. Campbell Paton deserves special mention for work in tenanting and managing our flats and working with the generations of drawings from various professionals. Celia Nicoll excelled as treasurer and assisted us to tighten up insurance policies. This allowed John van Dyk to spend his final year as a DCSA councillor in a less active role than in past years while still sharing his depth of knowledge and experience. Paul Copland and Ginger Lynn joined Campbell and me on the Liberton Board of Trustees to work through matters of the running of the school term by term.

Establishment of a scholarship fund in 2019 is a more formal way of acknowledging the long-held conviction that no child or family should be prevented from attending Liberton because of the inability to cover the fees which we are permitted by the Ministry of Education to charge. Thanks to those who have contributed funds and to Celia for administering the process.

I trust that as we go forward into 2020, we will see a year of fruitfulness in terms of the work put into the building planning over 2019. Sincere thanks to each of our members for your support of the Association and your prayers for its work.

*Jan Jopson*  
*Chair*

## **Principal's Report**



It is a privilege to be part of a Christian school community that continues to be focussed on the founding vision and faith set down thirty-seven years ago. We can reflect upon the 2019 school year with grateful hearts and give thanks to the Lord for his goodness to us.

We continued to operate at full capacity with five fulltime classrooms and a sixth class operating part-time out of our staffroom four mornings per week.

We welcomed Mrs Jody Fleming, Miss Olivia Wilden and Miss Erin Corry to the teaching team. We started the year with 98 students and finished the year with 110 students.

The teachers and class levels were:

Year 7-8	Mrs Bennington
Year 5-6	Mr Robertson (Deputy principal)
Year 3-4	Mrs Fleming
Year 1-2	Miss Wilden
Year 1	Miss Neill and Miss Corry
Specialist visual arts and year 5-8 teacher, Mrs Jones	
Specialist music teacher (band and choir), Miss Mah.	

Mrs Karen Boyes continued to support us with her wonderful school administration skills. Miss Christina Oaks, married and became Mrs List, continued her much appreciated work as teacher aide. Mrs Netty van der Woude continued her long and faithful voluntary service as school librarian. We are also thankful for the many other parents and friends who support the school in a variety of ways.

Supporting our teaching staff to attend Christian education professional development is an important element in nurturing the Christian character of our school. Jody Fleming, Olivia Wilden and I attended the New Zealand Association for Christian Schools conference in Tauranga. The conference was well attended by teachers from Christian schools across the country and a great blessing to us all. We enjoyed high quality keynote addresses from Josh and Sean McDowell and wonderful fellowship amongst the delegates.

Leadership development is an important part of being an intermediate student at Liberton Christian School. We enjoyed having a World Vision youth ambassador visit our school to run a leadership workshop. It was an inspiring time for our young leaders. They planned our famine sleepover event, where we try to walk a little in the shoes of those we are seeking to help by packing lightly, eating some food from the country we are supporting and not using any technology. Together we raised \$6,446.90 for South Sudanese children and their families suffering due to civil war. All of our year 8 students attended the National Young Leaders Day, organised by the Parenting Place, where they were encouraged by well-known athletes and leaders from around the country to persevere and strive to reach their full potential. The Year 7&8 intermediate students participated in sessions run by the Attitude Team and we increased our focus on teaching Christian apologetics. Our year 8 students also led a number of activities across the school throughout the year.

We had a good number of sports teams participating in rippa rugby, netball, basketball, soccer, and

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badminton competitions. There were some excellent results and positive development in our teams. We also completed our usual swimming lessons at Moana Pool and held our own school cross-country and athletics events. A smaller group of our students went on to the North zone and Otago championship level events. We are very grateful for the support of many parents who coach and manage our sports teams.

We participate in many education-outside-the-classroom activities during the year. Highlights for 2019 included Beach Education, Orokonui Eco-Sanctuary, Botanical Gardens, Toitū Otago Settlers Museum, Elegregg, EPro8 Challenge, Spelling Bee, Ski camp, Ukulele Jam, and the Kahurangi Māori Dance Company. Also our band and choir had the opportunity to perform and lead singing at three St Mark's church services and an Opoho Church advent service, and we had a group play at the Ukulele Jam.

Our school production of *Joseph* was particularly special this year as it was the last to be directed by our deputy principal, Mr Alan Robertson, before his retirement. We enjoyed two wonderful shows with a great turnout of our wider community, including a good number of past students. We are delighted to announce \$769.20 was collected in donations to support the Servants Health Centre, an amazing Christian ministry to the most vulnerable people in our city.

As our year ended, we expressed our gratitude to Mrs Christina List who is leaving to complete her primary teaching qualification and Miss Erin Corry who taught in Room 1 for the year. We are very grateful for Christina and Erin's contribution at our school and wish them both God's blessings as they pursue their next adventures. We also said goodbye to our long-serving deputy principal Mr Alan Robertson. Alan served our school community faithfully for fifteen years and was a true blessing as a teacher and leader in our school. The wider community showed it deep appreciation to Alan at the very large gathering held to celebrate and give thanks for his contribution and blessing to our school.

We are grateful to the Lord for many wonderful school activities and the positive development in the children over the year. Thank you very much to all our parents and friends of the school who have prayed for us, provided transport, volunteered in classes, attended ski camp, supervised at the pool or on class trips, helped at sport events, coached sports teams, done weekly washing, supported fundraising events, and many other things.

I would like to express my sincere thanks and appreciation to our faithful and very hard-working staff, the Board of Trustees and the Dunedin Christian Schools Association. Together we strive to uphold the vision laid down by our founders; "our children, as part of the Christian community, learning with enthusiasm, growing in knowledge, developing their abilities, and desiring to serve God."

*Fiona Sizemore*  
*Principal*

## **Treasurer's Report**



I would like to thank the Liberton school community for the tremendous support and great love you have shown to my girls and me following the loss of Greg. We are immensely grateful to you all.

Christine Smith-Han has taken over the day-to-day finance duties for the council, while I will remain official Treasurer. My role will be the six-monthly GST, annual accounts, and providing supervision and support to Christine.

The finances are again looking very healthy. Profit is up \$25,668 to \$103,980. This increase is mainly due to the rental on the flats, which increased \$22,323 due to both flats being fully tenanted for the year. The budgeted profit is \$87,842 for next year.

Cash at bank at the end of the year was \$282,879 total. The budgeted figure for next year is \$10,899. The planned decrease is due to the classroom refurbishment, which is budgeted at \$300,000. We are budgeting to have sufficient cash funds to fully fund the refurbishment without further borrowing.

Other items of note in the budget are planned maintenance costs of \$8,000, which is in line with the Board of Trustees' ten-year maintenance schedule. Also the notional LCS lease will increase \$13,200 to \$107,600 due to the addition of the new classrooms.

Two families were granted scholarships in the 2019 year. As at the end of the last financial year the Scholarship Fund was \$2,193.

If you would like to help contribute to the Scholarship Fund, or to our new classroom project, please do get in touch with Christine.

Yours in Christ

*Celia Nicoll*  
*Treasurer*

# **Dunedin Christian Schools Association Incorporated**

## **Agenda of the 41st Annual General Meeting**

The 41st Annual General Meeting of the Dunedin Christian Schools Association (Inc.) will be held on

Tuesday 24th March 2020, 7:30pm

Liberton Christian School, 5 Hillary Street, Pine Hill, Dunedin.

### **AGENDA**

1. Opening Devotion
2. Attendance and Apologies
3. Confirmation of Minutes – AGM March 2019
4. Matters arising from the minutes
5. Chairman's Report
6. Principal's Report
7. Treasurer's Report, Financial Statements, Budget
8. Confirmation of Membership Subscription (for 2021 year)
9. Appointment of Auditor (for 2020 year)
10. Election of Council
11. General Business
12. Closing
13. Supper

## **Minutes of the 40th Annual General Meeting**

### **1. Preliminary**

The meeting was held at 7:45 pm on Tuesday 26 March 2019 at Liberton Christian School. Twelve members of the Association were present.

Bill Lee (Secretary) chaired the meeting in the absence of Jan Jopson (Chairperson). Bill opened the meeting with one minute of silence for the victims of the 15 March 2019 Mosque shootings in Christchurch. He then presented a short devotion on the Beatitudes of Jesus from Matthew's gospel. These teachings of Jesus can be confronting and uncomfortable, particularly in the light of the recent events in our country. As Christians we are called to live out what we believe, because our actions will speak louder than our words. This challenge is to each of us individually and to the school community as a whole. He concluded by opening the meeting with prayer.

### **2. Attendance and Apologies**

Apologies were received from Jan and Neville Jopson, Tony Sizemore, Greg Nicoll, Sonya Roper, Stuart and Honor Henderson, Paul Copland, Anita and Andre van Rij, Campbell Paton, Marion Kerr and Netty van der Woude (moved/seconded Denys Gray/John van Dyk).

### **3. Minutes of the 39th AGM**

Agreed that the Minutes, as included in the Annual Report document, were a true and accurate record of the meeting (John van Dyk/Tony Tromop).

### **4. Matters Arising**

No matters arising.

### **5. Chairman's Report**

This was taken as read and adopted (Tony Tromop/John van Dyk).

### **6. Principal's Report**

Fiona Sizemore presented her report (which was also included in the Annual Report). Fiona thanked the Association for their continued provision and looked forward to having new classroom space soon with the conversion of the rear flat. She mentioned the positive ERO report the Board of Trustees had received, and that the school is now on a three-year inspection cycle. She also mentioned that she intended to make a submission to the government review committee looking at the updating/revamping of "Tomorrow's Schools". She explained the proposed changes, and gave her opinion of them, and how they are likely to affect the school. She noted that Jan Jopson had already made a submission on behalf of the Association. Bill Lee thanked Fiona and all the teachers for all their work. Her report was accepted (Karen McPherson/Sam Mangai).

### **7. Treasurer's Report/Financial Statement**

Celia Nicoll presented her report and the financial statements for the 2018 year (which were included in the Annual Report). Celia began with a word of thanks for John van Dyk's many years of service as treasurer. She then presented the financial statements which show a healthy surplus and cash reserves. Some financial highlights for the year included the purchase of the two flats next to the school, which are currently tenanted but will be converted into classrooms. \$200,000 has been budgeted to refurbish the rear flat into a new teaching space. The budget also shows an increase to the notional lease. The lease is set at 8% of the rateable value, which has increased. An online accounting pack has been

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implemented. Finally, she announced the new Scholarship Fund to be used to help families in difficult financial circumstances continue to attend the school without attendance dues being a burden. Her report and the financial statements for 2018 were adopted (John van Dyk/Tony Tromop).

### **8. Appointment of Auditor**

The meeting confirmed the continued appointment of Yuet Khwan Marshall as auditor (Celia Nicoll/Ginger Lynn).

### **9. Confirmation of Membership Subscription**

Agreed that membership subscriptions should be continued at \$15 for an individual member and \$25 for a married couple (Jean Tromop/Nel van't Wout).

### **10. Election of the DCSA Council**

Nominations were sought prior to the meeting for the vacancies on the Council. The retiring councillors Jan Jopson and Campbell Paton were nominated for a further two-year term. Paul Copland and Ginger Lynn were also nominated. No other nominations were received. The Chair declared all elected to Council.

### **11. General Business**

A vote of thanks was moved for John van Dyk's service as treasurer (Bill Lee/Nel van't Wout).

#### *Building Project*

The two flats adjacent to the school grounds have been purchased. The concept plans have been drawn up and were displayed at the meeting. The next step is to get formal building plans drawn and submitted to the Dunedin City Council for consents. As noted in the Treasurer's Report, there are sufficient funds available to undertake the first stage of the works (conversion of the rear flat, a new attached toilet block, and access to the existing school). The council members are hopeful of getting the work completed by the end of the year.

Fiona noted that the new classroom will take a lot of pressure off the existing buildings, which are operating at full capacity. There is currently no room for any extra activities. She also said that the integration of the new space into the existing school footprint (for Ministry of Education purposes) would be straightforward, as the new teaching space falls within the current roll cap.

### **12. Closing**

John van Dyk closed the meeting with prayer at 8:45 pm.

## Dunedin Christian Schools Association Incorporated

### Entity Information for the year ended 31 December 2019

<b>Legal Name of Entity</b>	Dunedin Christian Schools Association Incorporated	
<b>Other Name of Entity</b>	Dunedin Christian Schools Association	
<b>Type of Entity</b>	Incorporated Society	
<b>Registration Numbers</b>	CC22980	(Charities Register)
	247161	(Charitable Trusts Register)

#### Entity's Purpose or Mission

To establish, maintain and staff Christian schools.

#### Entity Structure

The Association is governed by a Council consisting of five to ten members of the Association who have been elected at an Annual General Meeting. Membership of the Association is open to those who subscribe to Association's Constitution and is subject to approval by the Council.

The Association is non-denominational; while it has a Christian basis it is not affiliated to any church or denomination.

The Association and Council are bound by the Association's Constitution.

#### Main Sources of the Entity's Cash and Resources

Attendance dues paid by parents of children attending the Association's school and government grants.

#### Main Methods Used by the Entity to Raise Funds

Provision of facilities for the operation of a state-integrated primary school.

#### Entity's Reliance on Volunteers and Donated Goods or Services

Council members perform their duties on a voluntary basis.

#### Additional Information

The Association owns the Liberton Christian School property. Liberton Christian School is operated by a Board of Trustees to which the Association is entitled to appoint 4 (out of 11) members.

#### Contact Details

Physical Address	5 Hillary Street, Pine Hill, Dunedin
Postal Address	PO Box 8144, Gardens, Dunedin 9041
Website	<a href="http://www.libertonchristian.school.nz/dunedin-christian-schools-association/">www.libertonchristian.school.nz/dunedin-christian-schools-association/</a>

## **Dunedin Christian Schools Association Incorporated**

### **Statement of Service Performance for the year ended 31 December 2019**

#### **Outcomes**

Improve the school property

<b>2018 Actual</b>	<b>2019 Budget</b>		<b>2019 Actual</b>	<b>2020 Budget</b>
1	1	Building improvements/projects completed	0	1

#### **Additional Information**

The current building project to convert two residential units adjoining the school into classrooms was budgeted to be completed in the 2019 year. Due to planning and consent delays, the project is now expected to be completed in the 2020 year.

# Dunedin Christian Schools Association Incorporated

## Statement of Financial Performance for the year ended 31 December 2019

2018 Actual \$	2019 Budget \$		Note	2019 Actual \$	2020 Budget \$
<b>Revenue</b>					
233,971	345,490	Revenue from providing services	1	264,583	262,784
757	500	Membership subscriptions		961	852
10,486	5,500	Donations		4,000	2,000
104	200	Interest		778	300
<u>245,318</u>	<u>351,690</u>	<i>Total revenue</i>		<u>270,322</u>	<u>265,936</u>
<b>Expenses</b>					
104,015	211,200	Costs of providing services	2	97,804	110,794
39,403	56,688	Property costs	3	50,535	53,178
23,588	18,005	Depreciation	4	18,003	14,122
<u>167,006</u>	<u>285,893</u>	<i>Total expenses</i>		<u>166,343</u>	<u>178,094</u>
<u>78,312</u>	<u>65,797</u>	<b>Surplus/(Deficit) for the year</b>		<u>103,980</u>	<u>87,842</u>

*This financial statement should be read in conjunction with the accompanying accounting policies, notes and independent auditor's report on pages 17 to 22*

# Dunedin Christian Schools Association Incorporated

## Statement of Financial Position as at 31 December 2019

2018 Actual \$	2019 Budget \$		Note	2019 Actual \$	2020 Budget \$
<b>Assets</b>					
<b>Current Assets</b>					
171,074	97,396	Bank accounts and cash	5	282,879	10,899
16,921	26,636	Debtors and prepayments	6	17,238	37,656
<u>187,995</u>	<u>124,032</u>	<i>Total current assets</i>		<u>300,118</u>	<u>48,555</u>
<b>Non-Current Assets</b>					
1,450,921	1,638,949	Property, plant and equipment	8	1,432,918	1,418,796
6,033	0	New Classroom Development		9,533	309,533
<u>1,456,954</u>	<u>1,638,949</u>	<i>Total non-current assets</i>		<u>1,442,451</u>	<u>1,728,329</u>
<u>1,644,949</u>	<u>1,762,981</u>	<b>Total Assets</b>		<u>1,742,568</u>	<u>1,776,884</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
31,855	21,306	Creditors and accrued expenses	7	50,982	23,461
<u>31,855</u>	<u>21,306</u>	<i>Total current liabilities</i>		<u>50,982</u>	<u>23,461</u>
<b>Non-Current Liabilities</b>					
426,249	503,299	Term loan	9	402,640	378,385
19,541	17,790	Equitable lease	10	17,791	16,041
<u>445,790</u>	<u>521,089</u>	<i>Total non-current liabilities</i>		<u>420,431</u>	<u>394,425</u>
<u>477,645</u>	<u>542,395</u>	<b>Total Liabilities</b>		<u>471,413</u>	<u>417,886</u>
1,167,303	1,220,586	<b>Total Assets Less Total Liabilities (Net Assets)</b>		1,271,155	1,358,997

*This financial statement should be read in conjunction with the accompanying accounting policies, notes and independent auditor's report on pages 17 to 22*

# Dunedin Christian Schools Association Incorporated

## Statement of Financial Position

as at 31 December 2019

2018 Actual \$	2018 Budget \$		Note	2019 Actual \$	2020 Budget \$
		<b>Accumulated Funds</b>	11		
0	0	Capital contributed by members		0	0
874,003	927,286	Accumulated surpluses		977,855	1,065,697
293,300	293,300	Reserves		293,300	293,300
<u>1,167,303</u>	<u>1,220,586</u>	<b>Total Accumulated Funds</b>		<u>1,271,155</u>	<u>1,358,997</u>

For and on behalf of the Council

..... Chairperson

..... Treasurer

Date: ..... 5.3.20 .....

*This financial statement should be read in conjunction with the accompanying accounting policies, notes and independent auditor's report on pages 17 to 22*

# Dunedin Christian Schools Association Incorporated

## Statement of Cash Flows for the year ended 31 December 2019

2018 Actual \$	2019 Budget \$		2019 Actual \$	2020 Budget \$
<b>Cash Flows from Operating Activities</b>				
<i>Cash was received from:</i>				
5,000	0	Donations from non-members	0	0
6,226	6,000	Receipts from members	4,911	2,777
136,521	143,741	Receipts from providing services	169,525	152,784
104	200	Interest	778	300
12,640	(15,795)	Goods and Services Tax (net)	(223)	(28,036)
<i>Cash was applied to:</i>				
0	0	Payments to employees	0	0
(24,630)	(35,500)	Payments to suppliers	(12,352)	(49,714)
0	0	Donations or grants paid	0	0
<u>135,861</u>	<u>98,646</u>	<i>Net cash flows from operating activities</i>	<u>162,629</u>	<u>78,111</u>
<b>Cash Flows from Investing and Financing Activities</b>				
<i>Cash was received from:</i>				
454,150	75,000	Proceeds from borrowings	0	0
0	0	Sale of property, plant and equipment	0	0
0	0	Sale of investments	0	0
<i>Cash was applied to:</i>				
(374,946)	(200,000)	Purchase of property, plant and equipment	(3,500)	(300,000)
(112,383)	(47,324)	Repayment of loans	(47,323)	(50,092)
<u>(33,179)</u>	<u>(172,324)</u>	<i>Net c/f from investing and financing activities</i>	<u>(50,823)</u>	<u>(350,092)</u>
<u>102,682</u>	<u>(73,678)</u>	<b>Net Increase/(Decrease) in Cash</b>	<u>111,805</u>	<u>(271,980)</u>
68,392	171,074	<b>Opening Cash</b>	171,074	282,879
<u>171,074</u>	<u>97,396</u>	<b>Closing Cash</b>	<u>282,879</u>	<u>10,899</u>
<i>This is represented by:</i>				
<u>171,074</u>	<u>97,396</u>	<b>Bank Accounts and Cash</b>	<u>282,879</u>	<u>10,899</u>

*This financial statement should be read in conjunction with the accompanying accounting policies, notes and independent auditor's report on pages 17 to 22*

**Statement of Accounting Policies  
for the year ended 31 December 2019**

**Basis of Preparation**

The Association has elected to apply PBE SFR-A (NFP)—Public Benefit Entity Simple Format Reporting, Accrual (Not-For-Profit)—on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the Association will continue to operate in the foreseeable future.

**Goods and Services Tax (GST)**

The Association is registered for GST. Therefore, amounts recorded in the Performance Report are exclusive of GST (if any).

**Income Tax**

The entity is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

**Bank Accounts and Cash**

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

**Valuation of Property, Plant and Equipment**

*Land*

Land is valued at the greater of cost or government valuation. Increases in land values are capitalised in the Land Revaluation Reserve.

*Property Improvements, Plant and Equipment*

Property improvements, plant and equipment are valued at cost less accumulated depreciation. Depreciation is charged to the Statement of Financial Performance so as to spread the cost of an asset over its useful life. The depreciation rates used were updated in the 2018 year to IRD approved rates:

	<i>2018 IRD approved rates</i>	<i>2017 rates</i>
Buildings .....	0–25% diminishing value	1-2% cost price
Property improvements .....	0–40% diminishing value	4-10% cost price
Furniture and fittings.....	8–25% diminishing value	5-20% diminishing value
School equipment.....	13% diminishing value	20% diminishing value

**Revenue Recognition**

The Association receives a government grant from the Ministry of Education for improving and maintaining its buildings. This grant is recorded as revenue when the Association has the rights to the funding, which is in the year that the funding is received.

Donations are recorded as revenue when they are received into the Association's bank account.

Attendance dues are recorded as revenue when they are charged to the parents of children attending Liberton Christian School.

Membership subscriptions are recorded as revenue when they are charged to Association members.

**Changes in Accounting Policies**

Apart from the changes to depreciation rates, there have been no significant changes in accounting policies. All policies have been applied on bases consistent with those used in the previous year.

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## Notes to the Performance Report for the year ended 31 December 2019

2018 Actual \$	2019 Budget \$		2019 Actual \$	2020 Budget \$
<b>1. Revenue from Providing Services</b>				
54,502	55,000	Attendance dues	61,045	60,058
74,162	74,700	Government grant	76,708	78,036
95,200	200,000	Notional LCS lease	94,400	107,600
8,357	14,040	Rental income	30,680	15,340
1,750	1,750	Equitable lease amortisation	1,750	1,750
<u>233,971</u>	<u>226,950</u>		<u>264,583</u>	<u>262,784</u>
<b>2. Cost of Providing Services</b>				
6,531	9,200	Administration costs	4,212	4,294
2,984	1,500	Bad debts written off	492	500
(700)	500	Doubtful debts	(1,300)	(1,600)
95,200	200,000	LCS operation	94,400	107,600
0	0	Promotion	0	0
<u>104,015</u>	<u>211,200</u>		<u>97,804</u>	<u>110,794</u>
<b>3. Property Costs</b>				
12,885	12,900	Insurance	11,402	13,252
0	0	Legal fees	0	0
20,094	30,388	Loan interest	27,601	24,452
2,436	9,400	Maintenance	4,206	8,000
3,988	4,000	Rates	7,327	7,474
<u>39,403</u>	<u>56,688</u>		<u>50,535</u>	<u>53,178</u>
<b>4. Depreciation</b>				
2,168	1,800	Buildings	1,793	1,499
16,982	12,500	Property improvements	12,504	9,517
4,409	3,680	Furniture and fittings	3,681	3,084
29	25	School equipment	25	22
<u>23,588</u>	<u>18,005</u>		<u>18,003</u>	<u>14,122</u>

# Dunedin Christian Schools Association Incorporated

## Notes to the Performance Report – continued

2018 Actual \$	2019 Budget \$		2019 Actual \$	2020 Budget \$
<b>5. Bank Accounts and Cash</b>				
171,074	97,396	BNZ current account	232,879	10,899
0	0	Christian Savings term deposit	50,000	0
<u>171,074</u>	<u>97,396</u>		<u>282,879</u>	<u>10,899</u>
<b>6. Debtors and Prepayments</b>				
5,410	7,600	Attendance dues receivable	3,811	3,703
109	80	Membership subscriptions receivable	175	100
11,402	12,900	Insurance prepaid	13,252	13,518
0	6,056	GST receivable	0	20,335
<u>16,921</u>	<u>26,636</u>		<u>17,238</u>	<u>37,656</u>
<b>7. Creditors and Accrued Expenses</b>				
0	0	Accounts Payable	16,793	0
7,126	0	GST payable	7,701	0
18,986	16,936	Current portion of non-current loans	22,872	21,488
2,343	2,870	Attendance dues prepaid	1,516	1,474
0	0	Membership subscriptions prepaid	0	0
3,400	1,500	Provision for doubtful debts	2,100	500
<u>31,855</u>	<u>21,306</u>		<u>50,982</u>	<u>23,462</u>

## 8. Property, Plant and Equipment

### *This Year*

Asset Class	Opening Carrying Amount	Purchases	Revaluation Gains	Current Year Depreciation & Impairment	Closing Carrying Amount
Land	395,623	0	0	0	395,623
Buildings	910,515	0	0	1,793	908,722
Property improvements	119,401	0	0	12,504	106,898
Furniture and fittings	25,187	0	0	3,681	21,506
School equipment	195	0	0	25	170
Total	<u>1,450,921</u>	<u>0</u>	<u>0</u>	<u>18,003</u>	<u>1,432,918</u>

### *Last Year*

Land	315,000	80,623	0	0	395,623
Buildings	624,392	288,290	0	2,168	910,515
Property improvements	136,384	0	0	16,982	119,401
Furniture and fittings	29,596	0	0	4,409	25,187
School equipment	224	0	0	29	195
Total	<u>1,105,596</u>	<u>368,913</u>	<u>0</u>	<u>23,588</u>	<u>1,450,921</u>

**Notes to the Performance Report – continued**

**9. Term Loan**

A loan of \$453,000, secured over 3a and 3b Hillary Street, was taken out with Christian Savings Limited to fund the purchase of said properties. At balance date the balance outstanding was \$425,512 and the interest rate was 5.89%. The term is 180 months and will expire on 11 May 2033.

The Bank of New Zealand loan, which was secured over the 5 Hillary Street property, was fully repaid in the 2018 year.

**10. Equitable Lease**

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the Liberton Christian School Board of Trustees' interest in capital works assets owned by the DCSA but paid in whole or in part by the former.

A lease between the DCSA and the LCS BOT records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is being amortised over 20 years based on the economic life of the capital works assets involved. The interest may be realised on the sale of the capital works by the DCSA on the closure of the school.

**11. Accumulated Funds**

***This Year***

<b>Description</b>	<b>Capital Contributed by Members</b>	<b>Accumulated Surpluses or Deficits</b>	<b>Reserves</b>	<b>Total</b>
Opening Balance	0	874,004	293,300	1,167,304
Surplus/(Deficit)	0	103,980	0	0
Historic Adjustments	0	(128)	0	(128)
Transfer to Reserves	0	0	0	0
Transfer from Reserves	0	0	0	0
<b>Total</b>	<b>0</b>	<b>977,855</b>	<b>293,300</b>	<b>1,271,155</b>

***Last Year***

Opening Balance	0	792,283	293,300	1,085,583
Surplus/(Deficit)	0	78,312	0	78,312
Historic Adjustments	0	3,409	0	3,409
Transfer to Reserves	0	0	0	0
Transfer from Reserves	0	0	0	0
<b>Total</b>	<b>0</b>	<b>874,004</b>	<b>293,300</b>	<b>1,167,304</b>

***Breakdown of Reserves***

<b>Name</b>	<b>Nature and Purpose</b>	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
Land Revaluation Reserve	To record the difference between cost and government valuation of land so that such revaluations are not applied directly to core capital	293,300	293,300
<b>Total</b>		<b>293,300</b>	<b>293,300</b>

**Notes to the Performance Report – continued**

**12. Commitments and Contingencies**

***Commitments***

There are no commitments as at balance date (last year – nil). The Council purchased two residential units adjacent to the existing school grounds during the year. The Council intends to convert the units into two classrooms as funds allow. The units are currently rented at market rates to third party private tenants. The first classroom conversion is budgeted in the 2020 financial year. No contracts had been entered into as of 31 December 2019.

***Contingent Liabilities and Guarantees***

There are no contingent liabilities or guarantees as at balance date (last year – nil).

**13. Other**

There are no significant grants or donations with conditions which have not been recorded as a liability.

There have been no goods or services provided to the Association in kind.

Excepting the property asset disclosed in Note 8, there are no assets used as security for liabilities.

**14. Assets Held on Behalf of Others**

There are no assets held on behalf of others.

**15. Related Party Transactions**

The Board of Trustees of Liberton Christian School is a related party because the Association appoints representatives to the Board. In 2019 those representatives were Paul Copland, Jan Jopson, Ginger Lynn and Campbell Paton. The Board of Trustees, through the Association's representatives, has some influence on the DCSA Council. Any services or contributions between the Association and the Board of Trustees are disclosed with an indication of the amount where relevant.

Tony Sizemore, a member of the DCSA Council, is married to Fiona Sizemore, who is the principal of Liberton Christian School and a member of its Board of Trustees.

The children of three DCSA Council members (Paul Copland, Celia Nicoll and Campbell Paton) attend Liberton Christian School. The attendance dues for their respective families are paid at the standard rates.

**16. Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (last year – nil).

**Independent Auditor's Report**

*Yuet Khwan Marshall* B Com, CA



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9010

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**INDEPENDENT AUDITOR'S REPORT**

To the members of the Dunedin Christian Schools Association Incorporated

**Opinion**

I have audited pages 13 to 21 of the performance report of the Dunedin Christian School Association ("the Association"), which comprises the statement of financial performance, the statement of financial position as at 31 December 2019, the statement of cash flows for the year the ended and statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report presents fairly, in all material respects, the financial position of the Association as at 31 December 2019, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Simple Format reporting – Accrual (Not-For-Profit) Standards issued by the New Zealand Accounting Standards Board, relevant to reporting financial position, financial performance and cash flows.

**Basis for Opinion**

I conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. I am independent of the Association in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, the Association.

**Other Information: Entity Information and Statement of Service performance**

Those charged with governance are responsible for the other information. The other information on pages 11 to 12 comprises the entity information and the statement of service performance.

My opinion on the performance report does not cover the other information and I do not express any form of audit opinion or assurance conclusion thereon.

In connection with my audit of the performance report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

**Responsibilities of Those Charged with Governance for the Performance Report**

Those charged with governance are responsible on behalf of the Association for the preparation and fair presentation of the performance report in accordance with Public Benefit Entity Simple Format reporting – Accrual (Not-For-Profit) Standards, and for such internal control as those charged with governance determine is necessary to enable the preparation of performance report that are free from material misstatement, whether due to fraud or error.

In preparing the performance report, those charged with governance are responsible on behalf of the Association for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities for the Audit of the Performance Report

My objectives are to obtain reasonable assurance about whether the page 13 to 21 of the performance report are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance report.

### Restriction of Distribution or Use

This report is made solely to the Association, as a body. My audit work has been undertaken so that I might state to the Association those matters which I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Association, as a body, for my audit work, for this report or for the opinions I have formed.



Yuet Khwan Marshall  
5 March 2020  
Dunedin

## Dunedin Christian Schools Association Incorporated

### Statement of Attendance Dues Cash Flows for the year ended 31 December 2019

	Notes	2018 Actual \$	2020 Budget \$	2019 Actual \$
<b>Income</b>				
Attendance dues		54,001	59,408	62,137
<b>Expenditure</b>				
Attendance dues administration		0	0	0
Project construction (cash contribution)	1	374,946	300,000	3,500
Project support	2	0	0	0
Lease/rental payments		0	0	0
Insurance	3	13,125	13,252	0
Building warrants of fitness		1,073	638	626
Agency/service agreements		0	0	0
Debt servicing		20,094	50,092	47,323
Other		0	0	0
		<u>409,238</u>	<u>263,983</u>	<u>51,449</u>
Net Surplus (Deficit)		<u>(355,237)</u>	<u>(304,575)</u>	<u>10,687</u>
Proprietor's contribution to cover deficit		0	0	0

*The above statement should be read in conjunction with the accompanying notes and Auditor's Report.*

## Dunedin Christian Schools Association Incorporated

### Statement of Changes in Reserves for the year ended 31 December 2019

	2018 Actual \$	2020 Budget \$	2019 Actual \$
Balance at start of year	(375,221)	(719,770)	(730,848)
Income statement surplus (deficit)	(355,237)	(304,575)	10,687
Balance at end of year	<u>(730,458)</u>	<u>(1,024,345)</u>	<u>(719,770)</u>

*The above statement should be read in conjunction with the accompanying notes and Auditor's Report.*

### Notes to the Statement of Attendance Dues Cash Flows for the year ended 31 December 2019

1. Project construction (cash contribution) relates to Liberton Christian School, the proprietor's only school.
2. Project support relates to Liberton Christian School, the proprietor's only school.
3. Insurance in 2019 year was prepaid in December 2018 (\$11,402), and insurance for 2020 year was paid in January 2020 (\$13,252). Hence no cash was paid for insurance during the 2019 year, although the Association was fully insured.

*The statements on this and the preceding page are required by the Ministry of Education to account for attendance dues collected.*

## **Independent Auditor's Report to Statements of Attendance Dues Cash Flows**

*Yuet Khwan Marshall* BCom, CA



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### **INDEPENDENT AUDITOR'S REPORT**

To the members of the Dunedin Christian Schools Association Incorporated

#### **Opinion**

I have audited the special purpose financial report of the Dunedin Christian School Association ("the Association") in the format as required by the Ministry of Education as set out on pages 24 to 25, which comprises the Statement of Attendance Dues Cash Flows, Statement of Changes in Reserves and Notes to the Statement of Attendance Dues Cash Flows for the year ended 31 December 2019.

In my opinion, the accompanying financial statements of the Association for the year ended 31 December 2019 are prepared, in all material respects, in accordance with the financial reporting requirements of the Ministry of Education.

#### **Basis for opinion**

I conducted my audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Association in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other than in my capacity as auditor I have no relationship with, or interests in, the Association.

#### **Council's Responsibility for the Special Purpose Financial Report**

The Council is responsible for the preparation and presentation of this special purpose financial report in accordance with the financial reporting requirements of the Ministry of Education. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the special purpose financial report that is free from material misstatement, whether due to fraud or error, and making accounting estimates that are reasonable in the circumstances.

#### **Auditor's Responsibilities for the Audit of the Special Purpose Financial Report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

## Dunedin Christian Schools Association Incorporated

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Council, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

I communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Other Matters - Limitation of Scope and Restriction on Use and Distribution

As indicated above, the special purpose financial report on pages 24 to 25 have been prepared in accordance with the financial reporting requirements of the Ministry of Education only. The special purpose financial report and related auditor's report may not be suitable for any other purpose. My report is intended solely for the Association to fulfil the reporting requirements of the Ministry of Education and should not be distributed to or used by parties other than the Association.



Yuet Khwan Marshall  
5 March 2020  
Dunedin

## Dunedin Christian Schools Association Incorporated

### Attendance Dues as at 31 December 2019

Proprietors of integrated schools are permitted to charge attendance dues to enable them to recover the cost of purchasing and upgrading school buildings.

The gazetted maximum level of attendance dues at Liberton Christian School (LCS) is \$888.89 excluding GST (\$1,022.22 including GST) per annum, per child.

In practice, attendance dues at LCS are charged on a scale based on the net (after tax) combined annual family income. The scale has been structured in this way in an attempt to make education at LCS available to any family regardless of financial circumstances.

Scale of Full Year Attendance Dues (including GST)				
Net Family Income	1 child	2 children	3 children	4 or more children
\$20,000	\$500	\$750	\$875	\$1,000
\$25,000	\$600	\$900	\$1,050	\$1,200
\$30,000	\$700	\$1,050	\$1,225	\$1,400
\$35,000	\$800	\$1,200	\$1,400	\$1,600
\$40,000	\$900	\$1,350	\$1,575	\$1,800
\$45,000	\$1,000	\$1,500	\$1,750	\$2,000
\$50,000	\$1,000	\$1,650	\$1,925	\$2,200
\$55,000	\$1,000	\$1,800	\$2,100	\$2,400

The maximum attendance dues charged for any child is currently \$869.57 excluding GST (\$1,000.00 including GST). Families with more than one child at LCS, and lower-income families, enjoy substantial reductions. The Association has absorbed the GST increase that has occurred since integration.

## Dunedin Christian Schools Association Incorporated

### Council Members in 2019

<i>Name &amp; Address/ Occupation</i>	<i>Office</i>	<i>Term Expiry</i>
<b>Jan Jopson</b> , BSc, EdM 112 Factory Road, Mosgiel Chaplaincy advisor	Chairperson	March 2021
<b>Bill Lee</b> , BSc, PhD 98 Tanner Road, Glenleith, Dunedin Scientist	Secretary	March 2020
<b>Celia Nicoll</b> , CA, BCom (Hons), BSc 18 Edinburgh Street, Green Island, Dunedin Manager	Treasurer	March 2020
<b>Paul Copland</b> , BSc (Hons), PhD 31 Butler Street, Maori Hill, Dunedin Ethicist		March 2021
<b>Campbell Paton</b> 46 Dovecote Avenue, Corstorphine, Dunedin Builder/landlord		March 2021
<b>Tony Sizemore</b> , NZCE 682 North Road, Upper Junction, Dunedin Transport planner		March 2020
<b>John van Dyk</b> , BInfoTech 10 Picardy Street, Maryhill, Dunedin Software developer		March 2020
<b>Ginger Lynn</b>		Resigned December 2019

### Liberton Christian School Board of Trustees in 2019

<b>Daryl Schwenke</b> , MSc, PhD	Parent representative (Chairman)	April 2022
<b>Paul Copland</b> , BSc (Hons), PhD	Proprietor's representative	Indefinite
<b>John Egbuji</b> , BSc, MD	Parent representative	April 2022
<b>Craig Grounds</b>	Parent representative	April 2022
<b>Jan Jopson</b> , BSc, EdM	Proprietor's representative	Indefinite
<b>Nicole Klemetson</b> , BEd(Tchg)	Parent representative	April 2022
<b>Campbell Paton</b>	Proprietor's representative	Indefinite
<b>Fiona Sizemore</b> , BEd(Tchg)	Principal	Indefinite
<b>Kelby Smith-Han</b> , BA, MHealSc(MENH), PhD	Parent representative	April 2022
<b>Ginger Lynn</b>	Proprietor's representative	Resigned Dec 2019
<b>Alan Robertson</b> , AdvDipTchg	Staff representative	Resigned Dec 2019

## Dunedin Christian Schools Association Incorporated

### Association Members as at 31 December 2019

Rene & Monica Aarsen, Dunedin  
David & Wendy Berg, Dunedin  
Florian & Kirsten Beyer, Dunedin  
Dini Braam, Christchurch  
Peter & Esther Byslma, Mosgiel  
Paul & Jacquie Copland, Dunedin  
Winston Copland, Dunedin  
Mark & Sheryl Davies, Dunedin  
Mark & Monica Dewdney, Dunedin  
Dean & Rebekah Fraser, Dunedin  
Darren & Rebekah Freeman, Dunedin  
Martha Geerlofs, Dunedin  
Els Gouman, Mosgiel  
Azriel & Melissa Gray, Dunedin  
Denys Gray, Dunedin  
John & Laura Hannah, Nelson  
Steuart & Honor Henderson, Martinborough  
Da & Saan Saan Huang, Dunedin  
Stuart & Gail Johnson, Dunedin  
Neville & Jan Jopson, Mosgiel  
Elisabeth Jurgens, Dunedin  
John & Emily Justice, Dunedin  
Marion Kerr, Allanton  
Mike & Nicole Klemetson, Dunedin

Joseph & Renee Koh, Dunedin  
Joyce Larsen, Auckland  
Bill & Daphne Lee, Dunedin  
Jeremy & Ginger Lynn, Dunedin  
Alastair & Karen McPherson, Dunedin  
Sam & Sally Mangai, Dunedin  
Celia Nicoll, Dunedin  
Campbell & Ann Paton, Dunedin  
Nathan & Rachel Pettigrew, Dunedin  
Sonya Roper, Martinborough  
Paul & Bep Schinkelshoek, Dunedin  
Daryl & Jayne Schwenke, Dunedin  
Tony & Fiona Sizemore, Dunedin  
Kelby & Christine Smith-Han, Dunedin  
Erik & Georgina Stolte, Dunedin  
Robert & Antje Storm, Dunedin  
Roland & Yolanda Storm, Dunedin  
Tina Taal, Mosgiel  
Tony & Jean Tromop, Dunedin  
Netty van der Woude, Dunedin  
John & Connie van Dyk, Dunedin  
Andre & Anita van Rij, Dunedin  
Nel van't Wout, Dunedin  
Alison Wilson, Dunedin