

THE CATLINS AREA SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number: 394
Principal: Kate Staniford
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THE CATLINS AREA SCHOOL

Annual Report - For the year ended 31 December 2018

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The Catlins Area School

Statement of Responsibility

For the year ended 31 December 2018

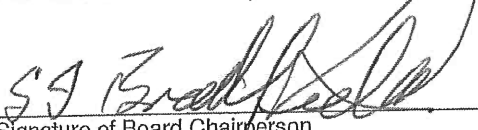
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.


The School's 2018 financial statements are authorised for issue by the Board.

GRANT BRADFIELD
Full Name of Board Chairperson


Signature of Board Chairperson

31/5/2019
Date:

KATE STANFORD
Full Name of Principal


Signature of Principal

31/5/2019
Date:

The Catlins Area School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How Position Gained	Held Until
Grant Bradfield	Chairperson	Elected	May 2019
Kate Staniford	Principal		
Steve Clarke	Parent Rep	Elected	May 2019
Andrew Jackson	Parent Rep	Elected	May 2019
Stu Affleck	Parent Rep	Elected	May 2019
Theo Janseen	Treasurer	Elected	May 2019
Logan Bird	Student Rep	Elected	Dec 2019
Carolyn Bopp	Staff Rep	Elected	May 2019

The Catlins Area School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	1,670,710	1,273,340	1,951,854
Locally Raised Funds	3	70,167	42,820	99,386
Interest Earned		4,457	2,500	4,162
International Students	4	18,978	-	-
		<u>1,764,312</u>	<u>1,318,660</u>	<u>2,055,402</u>
Expenses				
Locally Raised Funds	3	24,373	12,850	32,164
Learning Resources	5	1,166,148	894,127	1,363,559
Administration	6	105,856	126,850	116,104
Finance Costs		885	-	-
Property	7	415,528	302,362	422,077
Depreciation	8	73,886	39,986	74,704
Loss on Disposal of Property, Plant and Equipment		6,266	-	-
Transport		-	-	25
		<u>1,792,942</u>	<u>1,376,175</u>	<u>2,008,633</u>
Net (Deficit) / Surplus		(28,630)	(57,515)	46,769
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(28,630)</u>	<u>(57,515)</u>	<u>46,769</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

The Catlins Area School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	603,536	603,536	556,767
Total comprehensive revenue and expense for the year	(28,630)	(57,515)	46,769
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	5,647	-	-
Equity at 31 December	580,553	546,021	603,536
Retained Earnings	580,553	546,021	603,536
Equity at 31 December	580,553	546,021	603,536

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

The Catlins Area School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	97,858	152,025	169,554
Accounts Receivable	10	70,867	117,907	117,907
GST Receivable		7,055	7,934	7,934
Prepayments		4,919	1,587	1,587
Investments	11	125,000	125,266	125,266
		<u>305,699</u>	<u>404,719</u>	<u>422,248</u>
Current Liabilities				
Accounts Payable	13	100,527	156,256	156,256
Revenue Received in Advance	14	143	89	89
Provision for Cyclical Maintenance	15	23,461	7,273	7,273
Finance Lease Liability - Current Portion	16	13,705	24,312	24,312
Funds held for Capital Works Projects	17	-	65,269	65,269
		<u>137,836</u>	<u>253,199</u>	<u>253,199</u>
Working Capital Surplus/(Deficit)		167,863	151,520	169,049
Non-current Assets				
Property, Plant and Equipment	12	461,216	459,367	499,353
		<u>461,216</u>	<u>459,367</u>	<u>499,353</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	43,517	54,911	54,911
Finance Lease Liability	16	5,009	9,955	9,955
		<u>48,526</u>	<u>64,866</u>	<u>64,866</u>
Net Assets		<u>580,553</u>	<u>546,021</u>	<u>603,536</u>
Equity		<u>580,553</u>	<u>546,021</u>	<u>603,536</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

The Catlins Area School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		521,069	433,923	559,851
Locally Raised Funds		70,221	42,820	100,357
International Students		18,978	-	-
Goods and Services Tax (net)		879	-	(343)
Payments to Employees		(272,492)	(251,943)	(261,437)
Payments to Suppliers		(289,134)	(244,829)	(218,430)
Cyclical Maintenance Payments in the Year		(8,000)	-	(8,000)
Interest Received		4,592	2,500	3,366
Net cash from / (to) the Operating Activities		<u>46,113</u>	<u>(17,529)</u>	<u>175,364</u>
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(30,514)	-	(43,517)
Purchase of Investments		-	-	(125,266)
Proceeds from Sale of Investments		266	-	-
Net cash from / (to) the Investing Activities		<u>(30,248)</u>	<u>-</u>	<u>(168,783)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,647	-	-
Finance Lease Payments		(27,939)	-	(24,209)
Loans Received/ Repayment of Loans		-	-	(16,036)
Funds Held for Capital Works Projects		(65,269)	-	65,269
Net cash from Financing Activities		<u>(87,561)</u>	<u>-</u>	<u>25,024</u>
Net increase/(decrease) in cash and cash equivalents		<u>(71,696)</u>	<u>(17,529)</u>	<u>31,605</u>
Cash and cash equivalents at the beginning of the year	9	169,554	169,554	137,949
Cash and cash equivalents at the end of the year	9	<u>97,858</u>	<u>152,025</u>	<u>169,554</u>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



The Catlins Area School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

1.1. Reporting Entity

The Catlins Area School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

1.4. Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

1.9. Investments

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

1.10. Property, Plant and Equipment

Land and buildings owned by the Crown 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 Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	10–40 years
Furniture and equipment	10–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

1.12. 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.

1.13. Employment Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

1.14. Revenue Received in Advance

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

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

1.15. Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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 the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

1.16. Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

1.17. Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	407,359	366,665	419,351
Teachers' salaries grants	933,054	666,331	1,135,207
Use of Land and Buildings grants	230,598	173,086	260,466
Other MoE Grants	62,170	29,729	136,830
Other government grants	37,529	37,529	-
	<u>1,670,710</u>	<u>1,273,340</u>	<u>1,951,854</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	20,649	13,620	32,682
Bequests & Grants	2,508	3,500	-
Other revenue	28,501	7,900	29,501
Trading	4,007	800	3,123
Activities	14,502	17,000	34,080
	<u>70,167</u>	<u>42,820</u>	<u>99,386</u>
Expenses			
Activities	17,185	12,400	30,719
Trading	7,188	450	1,445
	<u>24,373</u>	<u>12,850</u>	<u>32,164</u>
<i>Surplus for the year Locally raised funds</i>	<u>45,794</u>	<u>29,970</u>	<u>67,222</u>

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	1	0	0
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
International student fees	18,978	-	-
<i>Surplus for the year International Students</i>	<u>18,978</u>	<u>-</u>	<u>-</u>

5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	86,995	74,452	67,438
Library resources	1,647	1,760	268
Employee benefits - salaries	1,064,233	806,915	1,290,716
Staff development	13,273	11,000	5,137



1,166,148	894,127	1,363,559
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6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,632	4,500	3,138
Board of Trustees Fees	3,000	4,400	4,400
Board of Trustees Expenses	7,818	2,000	7,341
Communication	5,653	5,700	11,135
Consumables	9,495	30,950	6,948
Operating Lease	1,673	1,500	3,347
Other	11,580	12,300	12,929
Employee Benefits - Salaries	48,990	51,500	52,275
Insurance	7,535	7,000	7,611
Service Providers, Contractors and Consultancy	6,480	7,000	6,980
	105,856	126,850	116,104

7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	4,622	3,000	4,509
Cyclical Maintenance Provision	12,794	4,000	27,234
Grounds	7,882	11,900	21,366
Heat, Light and Water	35,590	32,000	33,835
Rates	7,395	6,417	6,425
Repairs and Maintenance	15,180	11,100	7,089
Use of Land and Buildings	230,598	173,086	260,466
Security	5,703	1,000	1,206
Employee Benefits - Salaries	80,174	59,859	59,947
	415,528	302,362	422,077

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	14,233	8,500	16,093
Furniture and Equipment	14,357	9,000	18,538
Information and Communication Technology	17,236	6,000	11,404
Motor Vehicles	125	3,000	3,774
Leased Assets	27,142	12,986	24,237
Library Resources	793	500	658
	73,886	39,986	74,704



9. Cash and Cash Equivalents

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	97,742	152,025	84,369
Bank Call Account	116	-	185
Short-term Bank Deposits	-	-	85,000
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	97,858	152,025	169,554

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

10. Accounts Receivable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables from the Ministry of Education	7,954	21,965	21,965
Interest Receivable	661	796	796
Teacher Salaries Grant Receivable	62,252	95,146	95,146
	70,867	117,907	117,907
Receivables from Exchange Transactions	661	796	796
Receivables from Non-Exchange Transactions	70,206	117,111	117,111
	70,867	117,907	117,907

11. Investments

The School's investment activities are classified as follows:

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	125,000	125,266	125,266

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	351,445	-	-	-	(14,233)	337,212
Furniture and Equipment	50,521	14,533	(4,557)	-	(14,357)	46,140
Information and Communication	58,884	13,735	(1,200)	-	(17,236)	54,183
Motor Vehicles	125	-	-	-	(125)	-
Leased Assets	33,772	11,501	-	-	(27,142)	18,131
Library Resources	4,606	2,246	(509)	-	(793)	5,550
Balance at 31 December 2018	499,353	42,015	(6,266)	-	(73,886)	461,216

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	515,154	(177,942)	337,212
Furniture and Equipment	399,130	(352,990)	46,140
Information and Communication	372,862	(318,679)	54,183
Motor Vehicles	62,850	(62,850)	-
Leased Assets	107,372	(89,241)	18,131
Library Resources	70,452	(64,902)	5,550
Balance at 31 December 2018	1,527,820	(1,066,604)	461,216

The net carrying value of equipment held under a finance lease is \$18,131 (2017: \$33,772)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	367,538	-	-	-	(16,093)	351,445
Furniture and Equipment	66,342	2,717	-	-	(18,538)	50,521
Information and Communication	33,261	37,027	-	-	(11,404)	58,884
Motor Vehicles	3,899	-	-	-	(3,774)	125
Leased Assets	58,009	-	-	-	(24,237)	33,772
Library Resources	1,491	3,773	-	-	(658)	4,606
Balance at 31 December 2017	530,540	43,517	-	-	(74,704)	499,353

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	515,154	(163,709)	351,445
Furniture and Equipment	413,028	(362,507)	50,521
Information and Communication	434,652	(375,768)	58,884
Motor Vehicles	63,710	(63,585)	125
Leased Assets	95,871	(62,099)	33,772
Library Resources	76,673	(72,067)	4,606
Balance at 31 December 2017	1,599,088	(1,099,735)	499,353

13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	25,861	33,605	33,605
Accruals	4,177	7,119	7,119
Employee Entitlements - salaries	62,252	101,760	101,760
Employee Entitlements - leave accrual	8,237	13,772	13,772
	<u>100,527</u>	<u>156,256</u>	<u>156,256</u>
Payables for Exchange Transactions	100,527	156,256	156,256
	<u>100,527</u>	<u>156,256</u>	<u>156,256</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	143	89	89
	<u>143</u>	<u>89</u>	<u>89</u>

15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	62,184	62,184	42,950
Increase to the Provision During the Year	12,794	4,000	27,234
Use of the Provision During the Year	(8,000)	(4,000)	(8,000)
Provision at the End of the Year	<u>66,978</u>	<u>62,184</u>	<u>62,184</u>
Cyclical Maintenance - Current	23,461	7,273	7,273
Cyclical Maintenance - Term	43,517	54,911	54,911
	<u>66,978</u>	<u>62,184</u>	<u>62,184</u>

16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	14,413	24,410	24,410
Later than One Year and no Later than Five Years	5,373	14,884	14,884
Later than Five Years	-	-	-
	<u>19,786</u>	<u>39,294</u>	<u>39,294</u>

17. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
Special Needs Upgrade	Completed	65,269	11,878	76,847	300	-
Totals		65,269	11,878	76,847	300	-

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	\$	\$	\$		\$
Boiler Project	Completed	-	28,094	28,094	-	-
Special Needs Upgrade	In progress	-	85,029	19,760	-	65,269
Totals		-	113,123	47,854	-	65,269

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principal.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,000	4,400
Full-time equivalent members	0.26	0.26
<i>Leadership Team</i>		
Remuneration	115,862	118,068
Full-time equivalent members	1.00	1.04
Total key management personnel remuneration	118,862	122,468
Total full-time equivalent personnel	1.26	1.30

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	1.00	1.00
100 - 110	-	-
	1.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2018 Actual \$	2017 Actual \$
Total	-	-
Number of People	-	-



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of Laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,673
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>1,673</u>

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	97,858	152,025	169,554
Receivables	70,867	117,907	117,907
Investments - Term Deposits	125,000	125,266	125,266
Total Cash and Receivables	<u>293,725</u>	<u>395,198</u>	<u>412,727</u>

Financial liabilities measured at amortised cost

Payables	100,527	156,256	156,256
Finance Leases	18,714	34,267	34,267
Total Financial Liabilities Measured at Amortised Cost	<u>119,241</u>	<u>190,522</u>	<u>190,522</u>

25. Events After Balance Date

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

Analysis of Variance Reporting

School Name:	The Catlins Area School	School Number:	394																																												
Strategic Aim:	Improve outcomes for all students, particularly those identified with higher risk (e.g. Māori, SEN, etc).																																														
Annual Aim:	To increase NCEA certificate endorsement rates by at least 10% on average across the levels, by reducing the volume of credits offered and increasing the curriculum links to individual pathway outcomes.																																														
Target:	In 2017, 12.5% of the NCEA Certificates in Levels 1-3 were endorsed with either Merit or Excellence. In 2018, the target is 22.5% of all certificates with endorsements																																														
Baseline Data:	<p>The Catlins Area School has enjoyed a 90-100% pass rate at each NCEA level for at least 5 years, our focus should now shift to gaining endorsements and therefore higher quality qualifications.</p> <p>Baseline NCEA Certificate Endorsement Data</p> <table border="1"> <thead> <tr> <th>Year / Level</th> <th>Y11% TCAS / Decile 4-7</th> <th>Y12% TCAS / Decile 4-7</th> <th>Y13% TCAS / Decile 4-7</th> </tr> </thead> <tbody> <tr> <td colspan="4">Excellence</td> </tr> <tr> <td>2014</td> <td>0 / 14</td> <td>0 / 12</td> <td>0 / 11</td> </tr> <tr> <td>2015</td> <td>0 / 15</td> <td>0 / 12</td> <td>0 / 13</td> </tr> <tr> <td>2016</td> <td>0 / 16</td> <td>0 / 13</td> <td>0 / 13</td> </tr> <tr> <td>2017</td> <td>0 / 20</td> <td>17 / 16</td> <td>0 / 16</td> </tr> <tr> <td colspan="4">Merit</td> </tr> <tr> <td>2014</td> <td>11 / 33</td> <td>6 / 24</td> <td>0 / 25</td> </tr> <tr> <td>2015</td> <td>18 / 33</td> <td>0 / 24</td> <td>10 / 26</td> </tr> <tr> <td>2016</td> <td>0 / 33</td> <td>0 / 24</td> <td>0 / 25</td> </tr> <tr> <td>2017</td> <td>0 / 35</td> <td>0 / 26</td> <td>33 / 28</td> </tr> </tbody> </table>			Year / Level	Y11% TCAS / Decile 4-7	Y12% TCAS / Decile 4-7	Y13% TCAS / Decile 4-7	Excellence				2014	0 / 14	0 / 12	0 / 11	2015	0 / 15	0 / 12	0 / 13	2016	0 / 16	0 / 13	0 / 13	2017	0 / 20	17 / 16	0 / 16	Merit				2014	11 / 33	6 / 24	0 / 25	2015	18 / 33	0 / 24	10 / 26	2016	0 / 33	0 / 24	0 / 25	2017	0 / 35	0 / 26	33 / 28
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Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																									
<ul style="list-style-type: none"> Check course plans, discuss endorsement with parents and students Set up student course plans Careers training and programme, Gateway student plans Set up teacher inquiries Appraisal observations and meetings Maths curriculum review Check course plans are progressing as expected Review student progress Monitor progress with teacher inquiries in appraisal meetings Maths curriculum review for change Midyear report on NCEA progress Student progress meeting, monitor course plans Assess impact of careers programme Staff training, pathways Appraisal signoffs and inquiry monitoring meetings Maths report to BoT Collect NCEA Data Review careers programme with students Review appraisal and inquiry Change Maths Curriculum for implementation in 2019 	<p>Term 1:</p> <ul style="list-style-type: none"> Course plans have been checked by Principal and PN, most reflect reduction in credits. NCEA Parent meeting has been held and endorsements explained, this was very poorly attended despite clear misconceptions in the community. Careers plan in place and staff training for Term 1 in place for students and teachers in Y7-13. Each student has a Personal Learning Plan. Despite advertising the requirement for 3-way conversations for improvement, parents continue to attend without their child. More work is required to promote home/student/teacher team interactions. Maori students continue to achieve at the same rate as all other students Teacher inquiry training completed and initial inquiries identified. These have been reviewed (and observed where possible) during the staff appraisal process. First appraisal observations completed and follow-up meetings are underway. Maths curriculum discussed for current status identification. A first meeting of interested parties has been held – a plan to move forward in a Maths review has started. <p>Term 2:</p> <ul style="list-style-type: none"> Course plans for each subject have been checked, each learning area is slightly behind projection. Discussion at weekly year level meetings. 'Slow workers' lunchtime club started. Individual meetings were held with all seniors to highlight speed of completion issue and reports back to parents by letter with NCEA update. Teacher progress with inquiries is monitored by appraisers. About half of the staff will complete their first appraisal round in the new system in July. All staff are reported to be on track. Appraisal sign offs expected in late July. Report to BoT on Maori student achievement highlights 1 student who is not performing at the rate of 'all students', interventions in place. Maths Curriculum Review underway and observations completed in term 2. New resources purchased and under trial. Student wellbeing training with CAHMS booked for July. <p>Term 3/4:</p>	<p>Although there has been a higher incidence of awarding Merit and Excellence grades across the NCEA students, the effect has not translated into current year level endorsements.</p> <p>Data analysis - this data includes expected (on the basis of mock exams) and backtracked quals</p> <table border="1" data-bbox="1014 638 1429 973"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="3">Excellence (%)</th> <th colspan="2">Merit (%)</th> </tr> <tr> <th>2014</th> <th>2015</th> <th>2016</th> <th>2014</th> <th>2015</th> </tr> </thead> <tbody> <tr> <td>11</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>18</td> </tr> <tr> <td>12</td> <td>0</td> <td>0</td> <td>0</td> <td>17</td> <td>0</td> </tr> <tr> <td>13</td> <td>0</td> <td>0</td> <td>0</td> <td>33</td> <td>0</td> </tr> <tr> <td></td> <td>17</td> <td>0</td> <td>0</td> <td>10</td> <td></td> </tr> <tr> <td></td> <td>0</td> <td>33</td> <td>33</td> <td></td> <td></td> </tr> </tbody> </table> <p>*all Y12 Merits gained in 2018 are backtracked M endorsement is at L1, half of the Y13 Merits gained in 2018 is a backtracked endorsement at L1. Also of note in the data - in 2017 18% of all qualifications were awarded at Merit or Excellence - in 2018 22% of all qualifications were awarded at Merit or Excellence. This is a long way off the national average, but an improvement.</p>	Year	Excellence (%)			Merit (%)		2014	2015	2016	2014	2015	11	0	0	0	0	18	12	0	0	0	17	0	13	0	0	0	33	0		17	0	0	10			0	33	33			<ul style="list-style-type: none"> Mentoring - I would like to create a better system for tracking and recording ongoing achievements and aspirations. Use 'My Blueprint'? Parental interest / knowledge - It has been very difficult to engage parents in NCEA matters including Mentoring meetings, NCEA information meetings, Option Choices, Careers. Student 'strategy' was late coming despite support and explanations. Continued dilution of qualifications with Unit Standards (however, in the second part of the year, this has positively shifted to career or part-time work directional, or needs based) Constant interruption to programmes with extracurricular commitments (I don't see this as a negative, but it is a factor) <p>Key changes:</p> <ul style="list-style-type: none"> Conversation and training around the requirements for Merit and Excellence Fewer credits offered in each course to achieve greater depth of learning Directionally placed unit standards courses (developing) <p>So what next?</p> <ul style="list-style-type: none"> Further timetable customisation to include career development and tertiary speakers, a planned workplace readiness / soft skills development course Integration of 'My Blueprint' a service which links school-parent-student in a formalised career development and academic plan Assistance and development of backtracking credits to ensure endorsement at previous NCEA levels even if endorsement at level is not possible
Year	Excellence (%)			Merit (%)																																								
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- Mid year reports on NCEA progress have been sent along with exam reports
- Mentoring and an assessment of student progress have been completed. Course plans continue to be monitored by Janet Lean. Adaptations have been made to allow for re-sits and re-subs, also for standards where the students are not yet able to meet the standard.
- BoT have received a mid-year progress report for NCEA. At the end of Term 3 in Y11 – no students have completed Level 1, but all have a strategy to complete before the end of the year. Year 12 – 6/6 have passed L2. Year 13 – 4/6 have passed L3, the other two are nearly complete and working to a plan. It is likely that there will be endorsements awarded this year (at a previous level) – 5 Level 1 Merit Endorsements and 1 endorsement at level 3 has already been attained at M with E still in reach.
- We continue to have weekly student progress and intervention meetings across the staff. Course plans and individual progress is monitored.
- A student survey has been undertaken regarding our programmes. Notable results include wide satisfaction with programmes and requests for changes to the Careers Programme to include Study Skills, Work Readiness Skills and IT Skills.
- Pathways training has not been undertaken as planned because of the collapse of the secondary/tertiary pathways funding. Principal meeting with MoE advisor John Hogue to discuss 2019 options and training which included Taratahi.
- Mid-year appraisal sign-offs complete and filed. TS to be completed at the start of Term 4.
- Maths report to BoT completed.

Planning for next year:

Teachers

Enhance our mentoring system to include parent induction events, specific goal setting at all ages, portfolio displays

Enhance cultural understanding across the school to enhance inclusion and Māori / Pasifika learner experience

Capitalise on our local environment and culture to enhance our curriculum opportunities - ecology, eco-tourism, niche sports, local partnership opportunities

Increase collaborative opportunities - each staff member to run a whole school activity, collaboration for student outcomes in STEAM, community music opportunities, capitalise on facilities with younger students, EOTC, local sporting collaborations

Learners

Opportunities to be supported in organising house activities and use timetabled opportunities to create tuakana / teina relationships through peer mentoring

Continue to develop and track STEAM capabilities through Digital technology, Science and Mathematics learning opportunities

Become involved in a mentoring relationship which is supported and monitored in MyBlueprint, with seniors increase engagement with NCEA by tracking and monitoring progress

Increase functional vocabulary through peer supported guided reading, house events and debates

Take on leadership opportunities in houses, as mentors, as mediators and through the pastoral focus group

Receive support as a priority learner and act on support to enhance learning opportunities

Carers

Engage with the Code of Conduct, Policy Reviews and ongoing community voice surveys, attend mentoring and other school related meetings

Participate in new learning - cooking with your kids course, ongoing enviroschools projects, code club etc.

Strategic Aim:	Improve outcomes for all students, particularly those identified with higher risk (e.g. Māori, SEN, etc).																																																																												
Annual Aim:	To increase the percentage of students in years 1-10 at or above the correct curriculum level (as defined in the Learning Progressions) in Mathematics, by incorporating Science and Digital Technology Curriculum offerings which offer numerical opportunities. The Science opportunities will be supported by a Royal Society programme. The implementation of the Digital Technology Curriculum will be addressed with staff PD and 1:1 device integration.																																																																												
Target:	In 2017, 65% of the students in Years 1-10 were at or above their correct curriculum level for Mathematics. In 2018, the target is 70% of all students in Years 1-10 reaching or surpassing their correct curriculum level by the end of the year.																																																																												
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Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																				
<ul style="list-style-type: none"> • Staff PD for 1:1 Devices, distribute devices • Google classroom training for staff • Develop Science Plans • Digital Technologies Training (numerical focus) • Maths Curriculum Review • Maths Baseline Data training with non-National Standards Data e.g. Learning Progressions • Student Portfolios created • Continued Science and Digital Technologies Training and Teaching with numerical focus • Maths Baseline Data Established • Student portfolios updated • Maths Curriculum Review and Report to BoT • Reports to Parents and review of trends found • Maths Data analysis and moderation • Student survey regarding Digital Technology • Update student portfolios • Change Maths Curriculum for implementation in 2019 	<p>Term 1:</p> <ul style="list-style-type: none"> • Staff PD for 1:1 Devices has begun with training in google docs and classroom. • Board funded devices have been distributed to all students. • Science Plans have been developed and approved by the Royal Society. Students have participated in a marine science programme this term. • Digital Technologies Training with numerical focus has been delivered in staff meetings. All staff have resources and ideas (age appropriate) for delivering digital technology learning in the classroom. Themes – coding, computational thinking. Y1-8 reports next term will include digital technology feedback. • Maori Students continue to perform at the same rate as 'all students'. • Maths Curriculum Review has started with the formation of a Maths Focus Committee. The committee has met and decided to pool resources, review the current curriculum and co-observe. The group have read the new Maths documents from ERO detailing systems for best practice. • Maths Baseline Data training with non-National Standards Data e.g. Learning Progressions has been discussed. Testing systems are being used, Y3-8 students will start using e-asTTie standardized tests. SENCO has created a priority student database. • Student Portfolios created, teachers are populating them with an agreed set of progress data. <p>Term 2:</p> <ul style="list-style-type: none"> • Science plan well underway, trips achieved to Observatory and Lab in a box • Digital Technology in full swing with older students supporting younger students with new learning. • Maths review underway, new resources purchased and observations completed across the school • Report to Bot confirms that Maori students are performing at the same level as 'all students' • Staff have agreed to incorporate PaCT as our data collection method. Installation and training underway. • Student Portfolios filling up, visible progress obvious 	<p>As a group we've been empowered to make changes in the teaching and learning strategies for the students. We've made connections across schools and opened professional discussion channels to enhance the student experience.</p> <p>Through drawing attention to the data, the need for consistency in collection and use of the trends we've started a journey of actual change in practice and outcomes.</p> <p>Key changes:</p> <ul style="list-style-type: none"> • Cohesive team with known direction, comfortable to talk about pedagogy development and ongoing trials or inquiries. • Whole staff and small group PD focussed throughout the year • Change in student capability / results • Known focus for next teaching /learning (adults and students) • Directing resources • PB4L, positive reinforcement • Future community input through Maths Kits <p>Data analysis:</p> <table border="1"> <thead> <tr> <th>Year / Learning Area</th> <th>% At or Above in Mathematics start 2018</th> <th>% At or Above in Maths end 2018</th> </tr> </thead> <tbody> <tr><td>1</td><td>60</td><td>100</td></tr> <tr><td>2</td><td>100</td><td>100</td></tr> <tr><td>3</td><td>43</td><td>67</td></tr> <tr><td>4</td><td>69</td><td>100</td></tr> <tr><td>5</td><td>75</td><td>79</td></tr> <tr><td>6</td><td>86</td><td>88</td></tr> <tr><td>7</td><td>54</td><td>86</td></tr> <tr><td>8</td><td>33</td><td>46</td></tr> <tr><td>9</td><td>25</td><td>60</td></tr> <tr><td>10</td><td>50</td><td>80</td></tr> <tr><td>Total</td><td>60%</td><td>81%</td></tr> </tbody> </table>	Year / Learning Area	% At or Above in Mathematics start 2018	% At or Above in Maths end 2018	1	60	100	2	100	100	3	43	67	4	69	100	5	75	79	6	86	88	7	54	86	8	33	46	9	25	60	10	50	80	Total	60%	81%	<ul style="list-style-type: none"> - Continuation of Maths Focus work and further Charter Goal - Maths Packs and accompanying letter to be sent home over the summer (contents: dice, counters, playing cards, placemats for dinner, resource book, personalised letter). - Goal setting at student level specific to Maths development - Identification of patterns and pre-algebra skills as a weakness in our programme, PD/Coaching for teachers at their start point, observation and development of teaching skills - Reassessment for change and future planning.
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and reportable to parents

Term 3/4:

- Staff have been included in Science and Digital Technology Staff PD and have transferred this along with the use of new equipment/coding strategies to the students.
- Maths Baseline Data has now been established using PaCT and staff training has been completed. Analysis and next steps will be included in the Maths Focus Group Meetings next term.
- Student Portfolios are up to date and show a diverse range of learning from across the curriculum.
- Maths Curriculum Report to the BoT completed.

Planning for next year:

Teachers

Enhance our mentoring system to include parent induction events, specific goal setting at all ages, portfolio displays

Enhance cultural understanding across the school to enhance inclusion and Māori / Pasifika learner experience

Capitalise on our local environment and culture to enhance our curriculum opportunities - ecology, eco-tourism, niche sports, local partnership opportunities

Increase collaborative opportunities - each staff member to run a whole school activity, collaboration for student outcomes in STEAM, community music opportunities, capitalise on facilities with younger students, EOTC, local sporting collaborations

Continue Mathematics Development through Digital Technology PLGs, equipment and opportunities from ICT Development Plan, Science collaborations, projects and guidance, Maths Focus Group target teaching, ALIM

Increase knowledge and use of PaCT to inform teaching and learning

Learners

Opportunities to be supported in organising house activities and use timetabled opportunities to create tuakana / teina relationships through peer mentoring

Continue to develop and track STEAM capabilities through Digital technology, Science and Mathematics learning opportunities

Increase functional vocabulary through peer supported guided reading, house events and debates

Take on leadership opportunities in houses, as mentors, as mediators and through the pastoral focus group

Receive support as a priority learner and act on support to enhance learning opportunities

Carers

Engage with the Code of Conduct, Policy Reviews and ongoing community voice surveys, attend mentoring and other school related meetings

Give feedback and promote the school through items in newsletters

Participate in new learning - cooking with your kids course, ongoing enviroschools projects, code club etc.

Strategic Aim:	Incorporate PB4L across the school to increase student engagement.																
Annual Aim:	To reduce the frequency of pastoral incidents across the school by incorporating PB4L instruction and rewards which relate to our school values. To continue reducing the number of students falling below 80% attendance (and therefore being referred to Rock On).																
Target:	In 2017 there were 201 recorded pastoral incidents across the school. In 2018 this will be reduced by 10% to 180 incidents, the focus of the reduction will be on the middle school are (Y7-10). In 2017 there were 12 students monitored for attendance which had fallen below 80% at some point during the year. In 2018 this should be reduced to 10 students with consistent monitoring and intervention.																
Baseline Data:	<p>Baseline Data for Pastoral Incidents in 2017</p> <table border="1"> <thead> <tr> <th>Year</th> <th>No. of Incidents</th> </tr> </thead> <tbody> <tr> <td>1-6</td> <td>12</td> </tr> <tr> <td>7-10</td> <td>160</td> </tr> <tr> <td>11-13</td> <td>29</td> </tr> </tbody> </table> <p>Baseline Data for Attendance in 2017</p> <table border="1"> <thead> <tr> <th>Term</th> <th>No. of Students under 80% attendance</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>10</td> </tr> <tr> <td>2</td> <td>9</td> </tr> <tr> <td>3</td> <td>8</td> </tr> </tbody> </table>	Year	No. of Incidents	1-6	12	7-10	160	11-13	29	Term	No. of Students under 80% attendance	1	10	2	9	3	8
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>												
<p>Key Improvement Strategies</p> <ul style="list-style-type: none"> • Engage in PB4L Training • Hold regular PB4L Team Meetings (see calendar) • Gamification of School Systems, simplified values and competencies linked <ul style="list-style-type: none"> o Badges o Cards o Rewards o Positive reinforcement o Teach values • Enhance 3-way-learning-conversations - Conferencing / Mentoring <ul style="list-style-type: none"> • Link to teacher inquiries • Create student leadership opportunities • Train and retain new attendance officer, review JD 	<p>Term 1:</p> <ul style="list-style-type: none"> • PB4L training 1 has been completed, the rewards system has been introduced and is being participated in by students (264 awards this term). • Mentoring has been completed for Y7-13 students along with goal setting and parent meetings, community feedback sought by online survey- 100% positive. • Teacher inquiries have been formed and approved by Principal, progress checked by appraisers at Term 1. Obs. Themes: Motivation, Literacy. • Head students have formed, with the Principal a leadership plan. Younger students engaged in student led activities such as Sports, Drama and Arts. Themed weeks undertaken – this term's 'Heart of Gold' supporting St. John. Next term has an anti-bullying / community involvement theme. • Attendance Officer effectively monitoring student attendance, picking up students and bringing them to school as required., intervening and reporting. <p>Term 2:</p> <ul style="list-style-type: none"> • PB4L Meetings continue with regular analysis for patterns in behaviour and interventions. Interventions have occurred with harassment, slow work and 'tattle-tales' to date. Specific 'top 5' students are targeted for interventions appropriate to needs. • Teachers completing inquiries or new learning report back to staff formally at meetings. • When broken down by ethnicity, PB4L 'Top 5' data is mainly represented by European students, there are less notifications for Maori students than non-maori. • Head student calendar has been followed where possible, and student monitored. They've been under a bit of academic pressure and pressure with the formal this term, but have successfully worked through this. • Attendance has continued to be monitored with AO taking more responsibility for reporting as her experience grows. She and I attend Rock On, but do not have any intervention students at present. Attendance has been reported this term in the newsletter and low level intervention letters have been sent where appropriate. <p>Term 3/4:</p> <ul style="list-style-type: none"> • PB4L Meetings of the team and whole staff have continued. We analyse the data month by month and stage interventions into specific problems. The term started with a senior school problem solving session on 'looking after the school'. Posters were developed by students to show correct behaviour. These are displayed around the school and were published in the newsletter. PB4L Data has been 	<p>There have been 304 recorded pastoral interventions recorded this year. This is an increase on 2017, but the data is much more representative of accurate and real records. Staff have been trained in using the pastoral records system and now 'notify' all events- our Primary Staff were not using the system in 2017. The staff have completed PB4L training throughout the year, developing behaviour expectations and creating deliberate teaching opportunities to deliver data based interventions. We have recently used the pastoral team to develop a strategic 'Behaviour Management Plan' which is tailored to our circumstances and will be incorporated in teacher training at the start of 2019. Attendance - at the end of the year there are only 1.7% of students in the age 6-16 age range are falling below 80% attendance. Of the two students, one has special needs and serious medical interventions at present, the other is new to NZ. This is a sustained reduction in attendance interventions throughout the year. We have made no formal referrals to Rock On in 2018, and have removed all current caseload students following improved attendance post-intervention.</p> <p>Key changes:</p> <ul style="list-style-type: none"> • Employment of Attendance Officer to monitor and intervene with problem attendance • PB4L Training • Intervention behaviour teaching • MoE High-Behaviour Needs interventions where applicable • Referrals to other relevant agencies • Wellbeing interventions • Development of Behaviour Management Plan <table border="1" data-bbox="1039 1091 1393 1350"> <thead> <tr> <th>Years</th> <th>2017</th> <th>2018</th> </tr> </thead> <tbody> <tr> <td>1-6</td> <td>12</td> <td>110</td> </tr> <tr> <td>7-10</td> <td>160</td> <td>142</td> </tr> <tr> <td>11-13</td> <td>29</td> <td>52</td> </tr> </tbody> </table>	Years	2017	2018	1-6	12	110	7-10	160	142	11-13	29	52	<ul style="list-style-type: none"> • Continued use of Rock On system and networks to monitor and support high levels of attendance • Implementation of Behaviour Management Plan which incorporates an ebt to whanau to enhance communication • Continued training and use of restorative practice • Use of pastoral data to target teaching at specific behaviour interventions • Continued development of the TCAS Way • Enhance acknowledgments systems • Enhance Wellbeing activities and events • Strengthen mentoring systems • Strengthen student leadership opportunities • Continue development of Maori Education Plan
Years	2017	2018													
1-6	12	110													
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reported to the BoT. Parent meetings have been held for 4/5 Tier 2 students.

- Y9-13 Mentoring sessions completed – poorly attended by parents despite advertisement. Followed reports and communication survey.

- Three teachers have fed back the results of their inquiries to the full staff: Senior Science Teacher – self management tasks in NCEA Science, Ag Hort Teacher – ‘ask three before me’, self-management in Hospitality, Primary Teacher – use of Chromebooks to boost confidence in writing tasks in Y5 and 6.

- Head students have held a mufti day and continued with birthday chocolate fish. Lunchtime clubs have dropped off a bit as the stress of approaching the end of the year looms! Prefect lunch before end of term to plan for Term 4 and Prizegiving.

- Attendance reports continue to be monitored prior to each Rock On meeting. One student in the under 16 age range is of concern, letter sent and continued monitoring. Post 16 student attendance is a let down, but is also justified by parents. Should we have a policy for post 16 attendance at school?

Planning for next year:

Continue to think strategically when combining classes or customising timetables for enhanced learner outcomes

Regular analysis of data and strategic teaching for enhanced learner outcomes e.g. achievement data, attendance data, pastoral data

Form TCAS Way student group

Timetable and structure peer support ongoing plan

Implement renewed behaviour management plan and ensure all staff are consistent in its use, use text system

Publicise code of conduct for students and other stakeholders when in school and at school events

When managing pastoral incidents, refer students back to learning outcomes and school values, use negotiated restorative outcomes where possible

Capitalise on external partnerships for learning, sports and to enhance values experiences - specifically with Service.

Ensure every student has a goal structure and known learning plan

Year 7-13 students to be engaged in a formalised wellbeing programme

Continue and complete staff PD in Restorative Outcomes, PB4L and maintain Rock On engagement

Improve participation and the inclusive nature of house events

Continue to follow the Hāutu review document to enhance opportunities for our Māori learners



The Catlins Area School

Te Kura Taumata O Catlins | To be the best you can be

30/05/2019

Kiwiport Statement 2018

The Kiwiport income was received in 4 quarterly instalments, at two different levels.

	Term 1	Term 2	Term 3	Term 4	Total
Years 1-8	\$217.66	\$207.77	\$207.77	\$224.25	\$857.45
Years 9-13	\$196.63	\$196.63	\$202.60	\$208.56	\$804.42

The combined total of \$1661.87 was used to support the wages of the Sports Co-ordinator and to fund various activities.

As a result of this investment the following was achieved:

- Sport's Activator Programme for all students in Years 1-6
- Southern Area School Tournament
- School organised 'Splash and Dash' Activity
- School wide Athletics and Swimming Sports
- Organisation and participation in local events such as Triathlon, Ripa Rugby, Hockey, Netball, Soccer.

K. Staniford

Principal

The Catlins Area School

The Catlins Area School
Te Kura Taumata O Catlins

1 Stuart Street OWAKA 9535 South Otago

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE CATLINS AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of The Catlins Area School (the School). The Auditor-General has appointed me, G N Thomas, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.



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The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.



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We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the analysis of variance, kiwisport paragraph and BOT listing included on pages 21 to 32, and page 2 respectively but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

G N Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand