

THE CATLINS AREA SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	394
Principal:	Kate Staniford
School Address	1 Stuart Street, Owaka
School Postal Address:	1 Stuart Street, Owaka, 9535
School Phone:	03 415 8036
School Email:	learn@catlins.school.nz

THE CATLINS AREA SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Board of Trustees
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7	Statement of Accounting Policies
12	Notes to the Financial Statements
	Other Information
20	Analysis of Variance
28	Kiwisport
	Independent Auditors Report

The Catlins Area School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflect the financial position and operations of the school.

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

Stewart Attleck
Full Name of Board Chairperson

SM
Signature of Board Chairperson

29/5/2020
Date:

KATE STANIFORA
Full Name of Principal

[Signature]
Signature of Principal

29/5/2020
Date:

The Catlins Area School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Stu Affleck	Chairperson	Elected	Jun 2020
Kate Staniford	Principal	ex Officio	
Simon Walker	Parent Rep	Elected	Jun 2020
Hamish McDougall	Parent Rep	Elected	Jun 2020
Angela Osborne	Parent Rep	Elected	Jun 2020
Theo Janssen	Parent Rep	Elected	Jun 2020
Carolyn Bopp	Staff Rep	Elected	Jun 2020
Robert Jackson	Student Rep	Elected	Jun 2020
Grant Bradfield	Chairperson	Elected	May 2019
Steve Clarke	Parent Rep	Elected	May 2019
Andrew Jackson	Parent Rep	Elected	May 2019
Logan Bird	Student Rep	Elected	Dec 2019

The Catlins Area School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	1,839,018	1,359,892	1,670,710
Locally Raised Funds	3	114,798	52,510	70,167
Interest Income		6,894	3,000	4,457
International Students	4	-	-	18,978
		<u>1,960,710</u>	<u>1,415,402</u>	<u>1,764,312</u>
Expenses				
Locally Raised Funds	3	23,535	19,100	24,373
Learning Resources	5	1,326,634	910,836	1,166,148
Administration	6	110,463	95,100	105,856
Finance Costs		1,118	-	885
Property	7	387,565	331,303	415,528
Depreciation	8	63,570	59,000	73,886
Loss on Disposal of Property, Plant and Equipment		-	-	6,266
		<u>1,912,885</u>	<u>1,415,339</u>	<u>1,792,942</u>
Net Surplus / (Deficit)		47,825	63	(28,630)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>47,825</u></u>	<u><u>63</u></u>	<u><u>(28,630)</u></u>

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



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

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	580,553	580,553	603,536
Total comprehensive revenue and expense for the year	47,825	63	(28,630)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	5,647
Equity at 31 December	628,378	580,616	580,553
Retained Earnings	628,378	580,616	580,553
Equity at 31 December	628,378	580,616	580,553

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



The Catlins Area School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	142,656	156,921	97,858
Accounts Receivable	10	66,772	70,867	70,867
GST Receivable		35,808	7,055	7,055
Prepayments		7,493	4,919	4,919
Investments	11	125,000	125,000	125,000
Funds owing for Capital Works Projects	17	21,435	-	-
		<u>399,164</u>	<u>364,762</u>	<u>305,699</u>
Current Liabilities				
Accounts Payable	13	127,163	100,527	100,527
Revenue Received in Advance	14	-	143	143
Provision for Cyclical Maintenance	15	7,200	23,461	23,461
Finance Lease Liability - Current Portion	16	5,962	13,705	13,705
Funds held for Capital Works Projects	17	46,892	-	-
		<u>187,217</u>	<u>137,836</u>	<u>137,836</u>
Working Capital Surplus/(Deficit)		211,947	226,926	167,863
Non-current Assets				
Property, Plant and Equipment	12	474,157	402,216	461,216
		<u>474,157</u>	<u>402,216</u>	<u>461,216</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	54,483	43,517	43,517
Finance Lease Liability	16	3,243	5,009	5,009
		<u>57,726</u>	<u>48,526</u>	<u>48,526</u>
Net Assets		<u>628,378</u>	<u>580,616</u>	<u>580,553</u>
Equity		<u>628,378</u>	<u>580,616</u>	<u>580,553</u>

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



The Catlins Area School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		553,512	507,445	521,069
Locally Raised Funds		114,655	52,510	70,221
International Students		-	-	18,978
Goods and Services Tax (net)		(28,753)	-	879
Payments to Employees		(269,417)	(249,529)	(272,492)
Payments to Suppliers		(287,657)	(235,363)	(289,134)
Cyclical Maintenance payments in the Year		(830)	-	(8,000)
Interest Received		7,148	3,000	4,592
Net cash from Operating Activities		88,658	78,063	46,113
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(70,884)	(19,000)	(30,514)
Proceeds from Sale of Investments		-	-	266
Net cash from Investing Activities		(70,884)	(19,000)	(30,248)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,647
Finance Lease Payments		(16,254)	-	(27,939)
Funds held for Capital Works Projects		43,278	-	(65,269)
Net cash from Financing Activities		27,024	-	(87,561)
Net increase/(decrease) in cash and cash equivalents		44,798	59,063	(71,696)
Cash and cash equivalents at the beginning of the year	9	97,858	97,858	169,554
Cash and cash equivalents at the end of the year	9	142,656	156,921	97,858

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 which form part of these financial statements.



The Catlins Area School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.



Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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

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

Prior Year Policy

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

1.9. Investments

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

Prior Year Policy

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

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

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

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.



Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	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 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.

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, and finance lease 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. 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.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	430,683	443,571	407,359
Teachers' salaries grants	1,060,378	679,361	933,054
Use of Land and Buildings grants	233,082	173,086	230,598
Other MoE Grants	114,875	63,874	99,699
	<u>1,839,018</u>	<u>1,359,892</u>	<u>1,670,710</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	45,473	19,410	20,649
Bequests & Grants	3,687	3,500	2,508
Other revenue	31,676	9,100	28,501
Trading	4,507	3,750	4,007
Activities	29,455	16,750	14,502
	<u>114,798</u>	<u>52,510</u>	<u>70,167</u>
Expenses			
Activities	21,385	15,750	17,185
Trading	2,150	3,350	7,188
	<u>23,535</u>	<u>19,100</u>	<u>24,373</u>
<i>Surplus for the year Locally raised funds</i>	<u>91,263</u>	<u>33,410</u>	<u>45,794</u>

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	0	0	1
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	-	-	18,978
<i>Surplus for the year International Students</i>	<u>-</u>	<u>-</u>	<u>18,978</u>

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	102,378	72,686	86,995
Library resources	1,863	3,260	1,647
Employee benefits - salaries	1,210,453	827,890	1,064,233
Staff development	11,940	7,000	13,273
	<u>1,326,634</u>	<u>910,836</u>	<u>1,166,148</u>



6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,741	4,600	3,632
Board of Trustees Fees	4,215	4,400	3,000
Board of Trustees Expenses	4,819	5,000	7,818
Communication	7,566	6,400	5,653
Consumables	9,516	7,800	9,495
Operating Lease	-	-	1,673
Other	16,245	13,900	11,580
Employee Benefits - Salaries	53,484	41,000	48,990
Insurance	3,647	5,000	7,535
Service Providers, Contractors and Consultancy	7,230	7,000	6,480
	<u>110,463</u>	<u>95,100</u>	<u>105,856</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,627	4,500	4,622
Consultancy and Contract Services	-	-	15,590
Cyclical Maintenance Provision	12,705	26,000	12,794
Grounds	8,357	10,200	7,882
Heat, Light and Water	27,390	35,000	35,590
Rates	7,578	7,517	7,395
Repairs and Maintenance	17,965	12,000	15,180
Use of Land and Buildings	233,082	173,086	230,598
Security	4,494	3,000	5,703
Employee Benefits - Salaries	72,367	60,000	80,174
	<u>387,565</u>	<u>331,303</u>	<u>415,528</u>

The use of land and buildings figure represents 8% of the school's total property value. 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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	13,524	12,000	14,233
Furniture and Equipment	11,538	12,000	14,357
Information and Communication Technology	17,828	15,000	17,236
Motor Vehicles	4,820	-	125
Leased Assets	14,762	19,000	27,142
Library Resources	1,098	1,000	793
	<u>63,570</u>	<u>59,000</u>	<u>73,886</u>

9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	142,540	156,921	97,742
Bank Call Account	116	-	116
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>142,656</u>	<u>156,921</u>	<u>97,858</u>

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

Of the \$142,656 Cash and Cash Equivalents, \$46,892 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.



10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	-	7,954	7,954
Interest Receivable	407	661	661
Teacher Salaries Grant Receivable	66,365	62,252	62,252
	<u>66,772</u>	<u>70,867</u>	<u>70,867</u>
Receivables from Exchange Transactions	407	661	661
Receivables from Non-Exchange Transactions	66,365	70,206	70,206
	<u>66,772</u>	<u>70,867</u>	<u>70,867</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	125,000	125,000	125,000
Total Investments	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	337,212	-	-	-	(13,524)	323,688
Furniture and Equipment	46,140	9,561	-	-	(11,538)	44,163
Information and Communication	54,183	9,082	-	-	(17,828)	45,437
Motor Vehicles	-	49,010	-	-	(4,820)	44,190
Leased Assets	18,131	5,627	-	-	(14,762)	8,996
Library Resources	5,550	3,231	-	-	(1,098)	7,683
Balance at 31 December 2019	<u>461,216</u>	<u>76,511</u>	<u>-</u>	<u>-</u>	<u>(63,570)</u>	<u>474,157</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	499,936	(176,248)	323,688
Furniture and Equipment	397,262	(353,099)	44,163
Information and Communication	330,648	(285,211)	45,437
Motor Vehicles	111,860	(67,670)	44,190
Leased Assets	17,128	(8,132)	8,996
Library Resources	73,683	(66,000)	7,683
Balance at 31 December 2019	<u>1,430,517</u>	<u>(956,360)</u>	<u>474,157</u>

The net carrying value of equipment held under a finance lease is \$8,996 (2018: \$18,131)



	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

13. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	41,535	25,861	25,861
Accruals	4,517	4,177	4,177
Employee Entitlements - salaries	68,734	62,252	62,252
Employee Entitlements - leave accrual	12,377	8,237	8,237
	127,163	100,527	100,527
Payables for Exchange Transactions	127,163	100,527	100,527
	127,163	100,527	100,527

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Other	-	143	143
	-	143	143

15. Provision for Cyclical Maintenance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Provision at the Start of the Year	66,978	66,978	62,184
Increase/ (decrease) to the Provision During the Year	12,705	-	12,794
Use of the Provision During the Year	(18,000)	-	(8,000)
Provision at the End of the Year	61,683	66,978	66,978
Cyclical Maintenance - Current	7,200	23,461	23,461
Cyclical Maintenance - Term	54,483	43,517	43,517
	61,683	66,978	66,978



16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	6,629	14,413	14,413
Later than One Year and no Later than Five Years	3,445	5,373	5,373
	<u>10,074</u>	<u>19,786</u>	<u>19,786</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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution \$	Closing Balances \$
Boiler Upgrade	In Progress	-	55,002	71,220	-	(16,218)
Hall Upgrade	In Progress	-	329,273	334,490	-	(5,217)
Block 2 ILE Remodel	In Progress	-	28,482	-	-	28,482
Roof Replacement	In Progress	-	34,787	16,377	-	18,410
Totals		-	<u>447,544</u>	<u>422,087</u>	-	<u>25,457</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	46,892
Funds Due from the Ministry of Education	<u>(21,435)</u>
	<u>25,457</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution \$	Closing Balances \$
Special Needs Upgrade	Completed	65,269	11,878	76,847	(300)	-
Totals		<u>65,269</u>	<u>11,878</u>	<u>76,847</u>	<u>(300)</u>	<u>-</u>

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,215	3,000
Full-time equivalent members	0.19	0.26
<i>Leadership Team</i>		
Remuneration	119,583	115,862
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	123,798	118,862
Total full-time equivalent personnel	1.19	1.26

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	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	2019 FTE Number	2018 FTE Number
100 -110	1.00	1.00
	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:

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has capital commitments in relation to the following capital works:

(a) The school is currently in the process of replacing its boiler. This is being done as part of the school's 5YA and is a fully funded Ministry project, with an estimated project cost of \$75,000. There is no Board investment or donation portion for this project; and

(b) The school is currently in the process of upgrading the school hall, Special needs Access and the rationalisation of blocks 13 & 17. This is being done as part of the school's 5YA and is a fully funded Ministry project. The estimated cost is \$365,859. There is no Board investment or donation portion for this project; and

(c) The school is currently in the process of designing innovative learning environment upgrades to Block 2. This design phase is being done as part of the school's 5YA and is an approved Ministry project. The estimated cost is \$28,482. There is no Board investment or donation portion for this project at this planning stage; and

(d) The school is currently in the process of replacing the roof in blocks 1,2,10,12 & 14, and switchboard & ceiling work in block 12. This is being done as part of the school's 5YA and is a fully funded Ministry project. The estimated costs is \$877,081. There is no Board investment or donation portion for this project.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

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

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:

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	142,656	156,921	97,858
Receivables	66,772	70,867	70,867
Investments - Term Deposits	125,000	125,000	125,000
Total Financial assets measured at amortised cost	<u>334,428</u>	<u>352,788</u>	<u>293,725</u>

Financial liabilities measured at amortised cost

Payables	127,163	100,527	100,527
Finance Leases	9,205	18,714	18,714
Total Financial liabilities measured at amortised Cost	<u>136,368</u>	<u>119,241</u>	<u>119,241</u>

25. Events After Balance Date

Impact from COVID-19

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

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

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

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

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

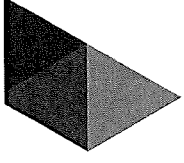
Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

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

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



Analysis of Variance Reporting



School Name:	The Catlins Area School	School Number: 0394
Strategic Aim:	<p>Mission - Future ready learners, competitive in their chosen field. Vision - To be the best I can be.</p>	
Annual Aim:	<p>Teaching and Learning If we wish to enhance outcomes for our learners, we need to show TLC - connecting the teachers, learners and carers. TCAS Way Our learners can expect to be supported to be the best they can be. Pastoral guidance supports our learners in their learning. Our systems support personal development in displaying our shared values as our learners progress through life. Systems and Processes Our systems and processes support teaching and learning, The TCAS Way and our pastoral systems. They are in place to support our students to be the best they can be, and to support staff in the work they do. External Factors These factors cannot be controlled by TCAS, but compliment and enhance our learners experiences e.g. Kahui Ako, community, outside providers and partners, other stakeholders and media.</p>	
Target:	<p>Target 1: Teaching and Learning Juniors To continue to increase the percentage of students in Years 1-10 at or above the correct curriculum level in Mathematics by incorporating Science and Digital Technology curriculum offerings which offer numerical opportunities, engaging with ALiM, and by targeting teaching to areas identified in collaborative PaCT analysis. Seniors To maintain our current 100% pass rate at NCEA Levels 2 and 3 by enhancing our mentoring programme to ensure that all students in Years 7-13 have a structured goal, career and learning plan alongside a supportive system to enhance wellbeing and capitalise on individual learning opportunities.</p> <p>Target 2: TCAS Way To reduce the frequency of pastoral incidents across the school by maintaining and enhancing our focus on pastoral guidance and</p>	

TCAS Way.

To continue to reduce the number of students falling below 80% attendance.

raunga

Baseline Data:

Target 1:

Teaching and Learning

Juniors

In 2018, 81% of students were at or above the correct curriculum levels in Years 1-10. By the end of 2019, this should increase by 5% to 86% of students.

Seniors

In 2018, 100% of our students achieved NCEA Levels 2 in Year 12 and Level 3 in Year 13. In 2019, 100% of our students will achieve Level 2 in Year 12 and Level 3 in Year 13, and have a clear future-focused plan for their personal development.

Target 2:

TCAS Way

In 2018, there were 304 pastoral notifications recorded across the year, in 2019 this will be reduced by 5% to 288 notifications.

In 2018, 1% of students aged 6-16 had an attendance rate lower than 80%, in 2019 this will be reduced to 0.



Actions

What did we do?

Teaching and Learning *raaraunga*

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 (Science, Technology, Engineering, Arts, Mathematics), 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

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

Outcomes

What happened?

Term 1

What did we do?

- Hold parent induction / portfolio display event / mentoring and goal setting
- Develop collaborative plan for enviroschools and shared topic related programmes
- Set up and start PLGs for STEAM development - regular digs tech learning for staff and students, translate PLG learning into classroom, continue Maths Focus Group with targeted teaching as outcome from PaCT analysis, engage with ALIM
- Promote house events and peer mentoring - house activities, reading together, house debates, monitor engagement
- Develop leadership opportunities - peer mentoring, mediators, TCAS Way team
- Review priority learner register and actions associated
- Seek Music input from the community
- Ensure parent / BoT / student input in the newsletter - post mentoring, post events, post reports
- Settle in the timetable for enhanced student outcomes
- Review pastoral data and complete intervention teaching, monitor attendance and intervene
- TCAS Way Displays and posters around school, set monthly values,

Reasons for the variance

Why did it happen?

Junior School Learning – STEAM Engagement

To continue to increase the percentage of students in Years 1-10 at or above the correct curriculum level in Mathematics by incorporating Science and Digital Technology curriculum offerings which offer numerical opportunities, engaging with ALIM, and by targeting teaching to areas identified in collaborative PaCT analysis.

In 2018, 81% of students were at or above the correct curriculum levels in Years 1-10. By the end of 2019, this has increased by 16%. 97% of students are At or Above curriculum expectations for Mathematics.

TARGET SURPASSED – due to continued interventions by collaborative inquiry as outlined in the second column.

Senior School Learning – NCEA

To maintain our current 100% pass rate at NCEA Levels 2 and 3 by enhancing our mentoring programme to ensure that all

Evaluation


Where to next?

The Catlins Area School is likely to transfer the junior curriculum focus to writing skills, particularly with our male students. Current data tells us that writing is our weakest strand. Teachers have already formed an intervention group and a summer challenge has been set in order to minimise the summer 'dip'.

Senior students will further individualise their programmes with the help of their mentors. New pathways education resources will be used to support individual planning and pathways education. For both senior and junior students, teachers will strengthen their programmes using the principles of NPDL (New Pedagogies for Deep Learning).

Our PB4L programme will continue with ongoing behaviour interventions dependent upon student needs.

The Catlins Area School will continue to engage with the


 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
 Become involved in our music programme
 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.
TCAS Way

- 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

link values to reports
 • Promote and maintain external partnerships
 • Implement wellbeing programme and continue restorative PD
 • Continue with Hāutu plan - whanau survey and ensure outcomes are reflected in Charter
 • Purchase Van
 • Complete scheduled policy review - Alcohol and Drugs, Harassment
Term 2
What did we do?
 • Seek out and complete cultural competency PD
 • Continue STEAM Development
 • Continue EnviroSchools engagement
 • Implement community music engagement
 • Engage BoT, parents and students in newsletter
 • Review pastoral data and complete interventions, monitor monthly TCAS way values and complete values focus in reports
 • Continue wellbeing programme and informally review
 • Monitor attendance and complete interventions
 • Ensure Hāutu needs are met with new trustees (Ka Hikitia and Ta Taiako discussions)
 • Complete budget meeting for curriculum and PD
 • Complete policy reviews - curriculum and student achievement, emergency planning and procedures.
Term 3/4
What did we do?
 • Complete Mentoring 2 - includes

students in Years 7-13 have a structured goal, career and learning plan alongside a supportive system to enhance wellbeing and capitalise on individual learning opportunities.
 In 2018, 100% of our students achieved NCEA Levels 2 in Year 12 and Level 3 in Year 13. In 2019, 100% of our students have achieved Level 2 in Year 12 and 100% of our Year 13 students will (on the release of external examination results) have achieved Level 3 in Year 13. Each student has participated in the development of a clear future-focused plan for their personal development with a variety of school-based mentors.
TARGET ACHIEVED – through consistent mentoring and support of students as outlined in the second column plan.
TCAS Way – Positive Behaviour for Learning
 To reduce the frequency of pastoral incidents across the school by maintaining and enhancing our focus on pastoral guidance and TCAS Way.
 In 2018, there were 304 pastoral notifications recorded across the year, in 2019 this was reduced by 5% to 290 notifications.
TARGET ACHIEVED – through

Rock On programme to support low attending students and their families.



where possibleSM
Te Whāriki o Te Kōwhiri

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

Te Whāriki o Te Kōwhiri

- Ensure every student has a goal structure and known learning plan
- Year 7-13 students to be engaged in a formalised wellbeing programme (using Learning Curve Student Diary)
- 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

Systems and Processes

Specifics

- Investment in a van to capitalise on local curriculum opportunities, activities and events
- Maintain and publicise our small class environment, customised timetable to enhance peer support and commitment to our environment
- Enhance reporting structure by developing a positive work habit and values focus
- Track and report pastoral incidents to enhance intervention process

future learning selections and goals review / renew

- Capitalise on wider facilities for younger students
- Continue STEAM development -

check progress, continue with

Enviroschools engagement and collaborative teaching plans

- Continue community engagement in music
- Parent / student / BoT newsletter participation
- Review student curriculum needs and review 2019
- Review pastoral data and complete interventions
- Create draft intervention teaching plan for 2020 based on 2019 trends
- Continue with monthly TCAS Way goals

• Promote and maintain external partnerships

• Continue wellbeing programme and formally review - discuss 2020 plans

• Monitor attendance and alert parents in reports to borderline attendance statistics

• Continue house events and review inclusion and participation

• Review Hāutu development and ensure 2020 plan is still relevant

• Promote school in newspaper - results / enviroschools engagement / custom learning

• Values focus in reports and portfolio display event

• Set 2020 budget including feedback from budget groups

• Review ICT plan progress - new plan required?

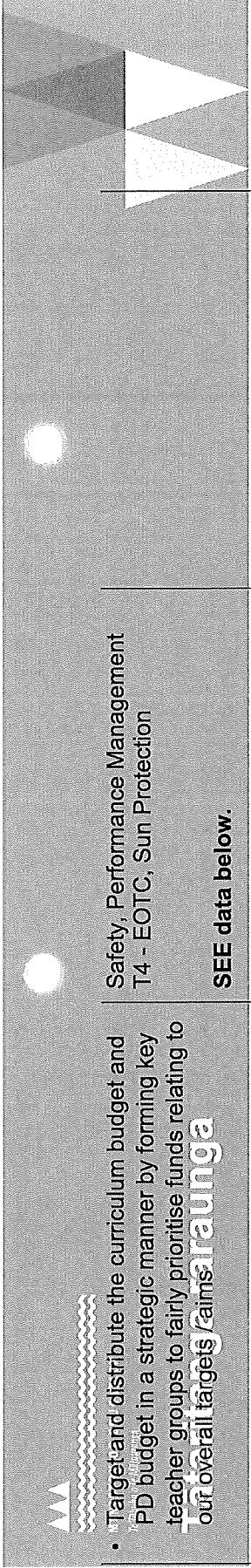
• Policy review T3 - Health and

ongoing intervention plans and analysis based on data from classroom teachers, as outlined in column 2.

To continue to reduce the number of students falling below 80% attendance.

In 2018, 1% of students aged 6-16 had an attendance rate lower than 80%, in 2019 this has increased to 3% despite interventions. MoE data indicates this change mainly due to family holidays in term time.

TARGET NOT MET – despite interventions, this year has been regularly interrupted by family holidays, this is clear from our data. Students with specific needs have been identified and supported by multiple agencies with varying degrees of success. Two families make up the bulk of our lower attendance statistics. Ongoing support and assistance is required in 2020.



Safety, Performance Management
T4 - EOTC, Sun Protection

SEE data below.

• Target and distribute the curriculum budget and PD budget in a strategic manner by forming key teacher groups to fairly prioritise funds relating to our overall targets / **aimsaranga**

- Review and progress the ICT Development Plan (near completion)
- Review policies as per plan

External Factors

Specifics

- Continue commitment to Kahui Ako
- Remain involved in community groups and initiatives, seek new opportunities where possible
- Continue partnerships with outside providers and partners

Maintain and enhance partnerships with other stakeholders and the media

Planning for next year:

The Catlins Area School is likely to transfer the junior curriculum focus to writing skills, particularly with our male students. Current data tells us that writing is our weakest strand. Teachers have already formed an intervention group and a summer challenge has been set in order to minimise the summer 'dip'.

Senior students will further individualise their programmes with the help of their mentors. New pathways education resources will be used to support individual planning and pathways education.

For both senior and junior students, teachers will strengthen their programmes using the principles of NPDL (New Pedagogies for Deep Learning).

Our PB4L programme will continue with ongoing behaviour interventions dependent upon student needs.



The Catlins Area School will continue to engage with the Rock On programme to support low attending students and their families.

Tātaritanga raraunga

75	79	90
86	88	94
54	86	80
33	46	100
25	60	100
50	80	100
66	81	97

Seniors

The chart below shows the % of students achieving L2 and L3.

NCEA	2017	2018	2019
	100	100	100
	100	100	Awaiting externals - currently 50

Data for Target 1

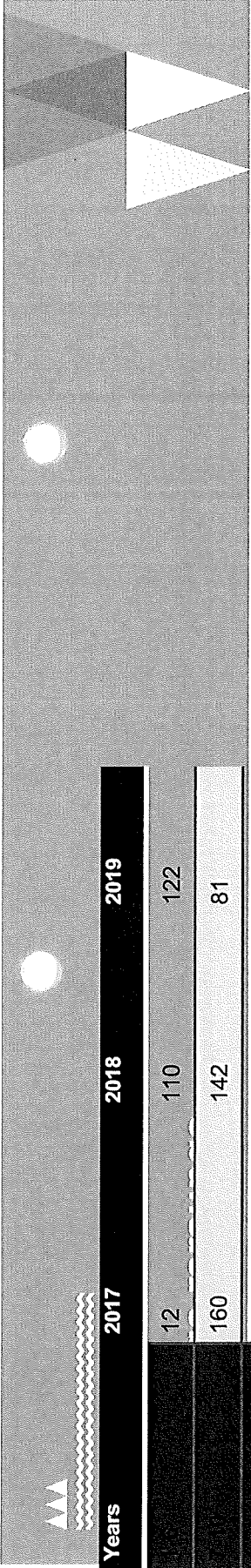
Juniors

The chart below shows the % of students in each year at or above the correct curriculum level in Mathematics as shown in their PaCT data.

Year	Start 2018	Start 2019	End 2019
	60	100	100
	100	100	100
	43	67	100
	69	100	70

Baseline Data for Target 2

The chart below shows the number of pastoral notifications as recorded in Kamar.



Years	2017	2018	2019
	12	110	122
	160	142	81
	29	52	87
	201	304	290

The chart below shows the % of students falling into each pastoral notification category e.g. PB4L stages of intervention.

No. Of notifications	2017	2018	2019
	88	88	81
	7	7	16
	5	5	19

The chart below shows the % of students above 80% attendance at the end of each year recorded.

	2017	2018	2019
	91	99	97



The Catlins Area School

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

10/02/2020

Kiwiport Statement 2019

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	\$234.15	\$308.81	\$308.81	\$285.05	\$1136.82
Years 9-13	\$196.24	\$190.11	\$183.98	\$177.84	\$784.17

The combined total of \$1884.99 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

Phone: 03 415 8036 | **Web:** www.catlins.school.nz | **Principal:** Kate Staniford | **Email:** learn@catlins.school.nz

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE CATLINS AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of The Catlins Area School (the School). The Auditor-General has appointed me, Aaron Higham, 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 19, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29th May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures

in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the analysis of variance, kiwisport paragraph and BOT listing included on pages 20 to 28 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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand