



The Catlins Area School

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

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:

394

Principal:

Glenys Hanley

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THE CATLINS AREA SCHOOL

Annual Report - For the year ended 31 December 2020

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The Catlins Area School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflect the financial position and operations of the School.

The School's 2020 financial statements are authorised for issue by the Board.

Stewart Maxwell Attleck
Full Name of Board Chairperson

GLENYS ELLEN HANLEY
Full Name of Principal

SM
Signature of Board Chairperson

GEL
Signature of Principal

4/5/21
Date:

04-05-21
Date:

The Catlins Area School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Held Until
Stu Affleck	Chairperson	Elected	Jun 2022
Kate Staniford	Principal	ex Officio	Jan 2021
Glenys Hanley	Principal	ex Officio	
Tim Samson	Acting Principal	ex Officio	Mar 2021
Simon Walker	Parent Rep	Elected	Jun 2022
Hamish McDougall	Parent Rep	Elected	Jun 2022
Angela Osborne	Parent Rep	Elected	Jun 2022
Theo Janssen	Parent Rep	Elected	Jun 2022
Carolyn Bopp	Staff Rep	Elected	Jun 2022
Robert Jackson	Student Rep	Elected	Nov 2020
Katelyn Jackson	Student Rep	Elected	Nov 2021

The Catlins Area School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,936,777	1,415,339	1,839,018
Locally Raised Funds	3	115,278	53,150	114,798
Interest Income		5,857	6,000	6,894
		<u>2,057,912</u>	<u>1,474,489</u>	<u>1,960,710</u>
Expenses				
Locally Raised Funds	3	19,765	18,900	23,535
Learning Resources	4	1,331,190	945,666	1,326,634
Administration	5	134,515	110,000	110,463
Finance		904	-	1,118
Property	6	505,927	334,786	387,565
Depreciation	7	66,755	62,000	63,570
Loss on Disposal of Property, Plant and Equipment		203	-	-
		<u>2,059,259</u>	<u>1,471,352</u>	<u>1,912,885</u>
Net (Deficit)/ Surplus for the year		(1,347)	3,137	47,825
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(1,347)</u>	<u>3,137</u>	<u>47,825</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January		628,378	628,378	580,553
Total comprehensive revenue and expense for the year		(1,347)	3,137	47,825
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		7,800	-	-
Equity at 31 December	23	634,831	631,515	628,378
Retained Earnings		634,831	631,515	628,378
Equity at 31 December		634,831	631,515	628,378

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.



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The Catlins Area School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,343,280	207,793	142,656
Accounts Receivable	9	103,572	66,772	66,772
GST Receivable		-	35,808	35,808
Prepayments		720	7,493	7,493
Inventories	10	2,810	-	-
Investments	11	125,000	125,000	125,000
Funds owing for Capital Works Projects	17	-	21,435	21,435
		<u>1,575,382</u>	<u>464,301</u>	<u>399,164</u>
Current Liabilities				
GST Payable		33,373	-	-
Accounts Payable	13	212,056	127,163	127,163
Revenue Received in Advance	14	10,000	-	-
Provision for Cyclical Maintenance	15	4,375	7,200	7,200
Finance Lease Liability - Current Portion	16	4,114	5,962	5,962
Funds held for Capital Works Projects	17	1,120,511	46,892	46,892
		<u>1,384,429</u>	<u>187,217</u>	<u>187,217</u>
Working Capital Surplus/(Deficit)		190,953	277,084	211,947
Non-current Assets				
Property, Plant and Equipment	12	506,262	412,157	474,157
		<u>506,262</u>	<u>412,157</u>	<u>474,157</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	60,378	54,483	54,483
Finance Lease Liability	16	2,006	3,243	3,243
		<u>62,384</u>	<u>57,726</u>	<u>57,726</u>
Net Assets		<u>634,831</u>	<u>631,515</u>	<u>628,378</u>
Equity	23	<u>634,831</u>	<u>631,515</u>	<u>628,378</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 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		586,084	562,892	553,512
Locally Raised Funds		54,962	53,150	114,655
Goods and Services Tax (net)		69,181	-	(28,753)
Payments to Employees		(284,657)	(275,229)	(269,417)
Payments to Suppliers		(235,954)	(281,676)	(287,657)
Cyclical Maintenance payments in the Year		-	-	(830)
Interest Received		6,080	6,000	7,148
Net cash from Operating Activities		195,696	65,137	88,658
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(95,369)	-	(70,884)
Net cash (to) Investing Activities		(95,369)	-	(70,884)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,800	-	-
Finance Lease Payments		(2,557)	-	(16,254)
Funds held for Capital Works Projects		1,095,054	-	43,278
Net cash from Financing Activities		1,100,297	-	27,024
Net increase in cash and cash equivalents		1,200,624	65,137	44,798
Cash and cash equivalents at the beginning of the year	8	142,656	142,656	97,858
Cash and cash equivalents at the end of the year	8	1,343,280	207,793	142,656

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

The above Statement of Cash Flows 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

For the year ended 31 December 2020

1. Statement of Accounting Policies

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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.

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. Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

1.7. Accounts Receivable

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

1.8. Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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.

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.

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	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment

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

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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, and also annual leave earned, by non teaching staff, 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. Funds Held in Trust

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

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

1.16. 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).

1.17. Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

1.18. Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Borrowings include but are not limited to finance leases.

1.19. 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.

1.20. Budget Figures

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

1.21. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	485,636	457,712	430,683
Teachers' Salaries Grants	1,089,487	679,361	1,060,378
Use of Land and Buildings Grants	254,580	173,086	233,082
Other MoE Grants	71,005	69,180	77,346
Other Government Grants	36,069	36,000	37,529
	<u>1,936,777</u>	<u>1,415,339</u>	<u>1,839,018</u>

The School has opted in to the donations scheme for this year. Total amount received was \$16,800.

Other MOE Grants total includes additional COVID-19 funding totalling \$8,287 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	14,041	23,000	45,473
Fundraising	4,103	-	-
Bequests & Grants	-	3,500	3,687
Other Revenue	70,233	7,150	31,676
Trading	5,764	3,500	4,507
Activities	21,137	16,000	29,455
	<u>115,278</u>	<u>53,150</u>	<u>114,798</u>
Expenses			
Activities	14,891	15,500	21,385
Trading	4,271	3,400	2,150
Fundraising (Costs of Raising Funds)	603	-	-
	<u>19,765</u>	<u>18,900</u>	<u>23,535</u>
<i>Surplus for the year Locally raised funds</i>	<u>95,513</u>	<u>34,250</u>	<u>91,263</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	97,363	84,276	102,378
Library Resources	2,633	3,800	1,863
Employee Benefits - Salaries	1,219,784	850,590	1,210,453
Staff Development	11,410	7,000	11,940
	<u>1,331,190</u>	<u>945,666</u>	<u>1,326,634</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,853	4,600	3,741
Board of Trustees Fees	4,415	4,400	4,215
Board of Trustees Expenses	3,179	4,000	4,819
Communication	5,803	6,700	7,566
Consumables	17,259	18,400	9,516
Other	27,419	18,900	16,245
Employee Benefits - Salaries	62,573	41,000	53,484
Insurance	4,087	5,000	3,647
Service Providers, Contractors and Consultancy	5,927	7,000	7,230
	<u>134,515</u>	<u>110,000</u>	<u>110,463</u>



6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	6,514	3,100	3,627
Cyclical Maintenance Provision	60,057	10,000	12,705
Grounds	8,752	10,400	8,357
Heat, Light and Water	41,943	35,000	27,390
Rates	14,572	16,700	7,578
Repairs and Maintenance	26,589	19,000	17,965
Use of Land and Buildings	254,580	173,086	233,082
Security	2,638	4,500	4,494
Employee Benefits - Salaries	90,282	63,000	72,367
	505,927	334,786	387,565

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.

7. Depreciation of Property, Plant and Equipment

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements	13,462	13,000	13,524
Furniture and Equipment	12,740	11,000	11,538
Information and Communication Technology	22,617	17,500	17,828
Motor Vehicles	10,278	4,500	4,820
Leased Assets	6,412	15,000	14,762
Library Resources	1,246	1,000	1,098
	66,755	62,000	63,570

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	1,343,164	207,793	142,540
Bank Call Account	116	-	116
Cash and cash equivalents for Statement of Cash Flows	1,343,280	207,793	142,656

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

Of the \$1,343,280 Cash and Cash Equivalents, \$1,120,511 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$1,343,280 Cash and Cash Equivalents, \$10,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	3,329	-	-
Receivables from the Ministry of Education	11,500	-	-
Interest Receivable	184	407	407
Teacher Salaries Grant Receivable	88,559	66,365	66,365
	103,572	66,772	66,772
Receivables from Exchange Transactions	3,513	407	407
Receivables from Non-Exchange Transactions	100,059	66,365	66,365
	103,572	66,772	66,772

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	1,090	-	-
School Uniforms	1,720	-	-
	<u>2,810</u>	<u>-</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	125,000	125,000	125,000
	<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) \$
2020						
Building Improvements	323,688	-	-	-	(13,462)	310,226
Furniture and Equipment	44,163	54,325	-	-	(12,740)	85,748
Information and Communication Technology	45,437	32,691	-	-	(22,617)	55,511
Motor Vehicles	44,190	5,866	-	-	(10,278)	39,778
Leased Assets	8,996	3,694	-	-	(6,412)	6,278
Library Resources	7,683	2,487	(203)	-	(1,246)	8,721
Balance at 31 December 2020	<u>474,157</u>	<u>99,063</u>	<u>(203)</u>	<u>-</u>	<u>(66,755)</u>	<u>506,262</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Building Improvements	499,936	(189,710)	310,226
Furniture and Equipment	451,588	(365,840)	85,748
Information and Communication Technology	330,774	(275,263)	55,511
Motor Vehicles	117,726	(77,948)	39,778
Leased Assets	14,085	(7,807)	6,278
Library Resources	74,220	(65,499)	8,721
Balance at 31 December 2020	<u>1,488,329</u>	<u>(982,067)</u>	<u>506,262</u>

The net carrying value of equipment held under a finance lease is \$6,278 (2019: \$8,996)

	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 Technology	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 Technology	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>



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating creditors	106,403	41,535	41,535
Accruals	3,853	4,517	4,517
Employee Entitlements - salaries	88,559	68,734	68,734
Employee Entitlements - leave accrual	13,241	12,377	12,377
	<u>212,056</u>	<u>127,163</u>	<u>127,163</u>
Payables for Exchange Transactions	212,056	127,163	127,163
	<u>212,056</u>	<u>127,163</u>	<u>127,163</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	10,000	-	-
	<u>10,000</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	61,683	61,683	66,978
Increase/ (decrease) to the Provision During the Year	16,465	-	12,705
Adjustment to the Provision	43,605	-	-
Use of the Provision During the Year	(57,000)	-	(18,000)
Provision at the End of the Year	<u>64,753</u>	<u>61,683</u>	<u>61,683</u>
Cyclical Maintenance - Current	4,375	7,200	7,200
Cyclical Maintenance - Term	60,378	54,483	54,483
	<u>64,753</u>	<u>61,683</u>	<u>61,683</u>

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	4,531	6,629	6,629
Later than One Year and no Later than Five Years	2,149	3,445	3,445
	<u>6,680</u>	<u>10,074</u>	<u>10,074</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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Boiler Upgrade	In Progress	(16,218)	956,079	(71,721)	-	868,140
Hall Upgrade	In Progress	(5,217)	113,036	(4,943)	-	102,876
Block 2 ILE Remodel	In Progress	28,482	-	-	-	28,482
Roof Replacement	In Progress	18,410	754,587	(651,984)	-	121,013
Totals		<u>25,457</u>	<u>1,823,702</u>	<u>(728,648)</u>	<u>-</u>	<u>1,120,511</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

1,120,511
1,120,511



	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	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		-	447,544	(422,087)	-	25,457

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.

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,415	4,215
Full-time equivalent members	0.07	0.19
<i>Leadership Team</i>		
Remuneration	240,442	119,583
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	244,857	123,798
Total full-time equivalent personnel	2.07	1.19

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:

	2020 Actual	2019 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	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	2020	2019
\$000	FTE Number	FTE Number
100 -110	2.00	1.00
	2.00	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:

	2020 Actual		2019 Actual	
Total	\$	-	\$	-
Number of People		-		-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contact agreements for capital works:

(a) The school has contracted for the Boiler replacement. The total cost of this project is estimated to be \$1,221,771, which the school has contracted into with several contractors as agent for the Ministry of Education. The project is fully funded by the Ministry. An amount of \$1,011,081 has been received from the Ministry for this project, of which \$142,941 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) The school has contracted for the upgrade of the Hall. The total cost of this project was estimated to be \$365,858, however additional funding of \$113,035 has been approved. The school has contracted into with several contractors as agent for the Ministry of Education. The project is fully funded by the Ministry. An amount of \$442,309 has been received from the Ministry for this project, of which \$339,433 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) The school has initiated the upgrade process for the ILE upgrade. The total cost of this project is estimated to be \$284,821. The project is to be fully funded by the Ministry. An amount of \$28,482 has been received from the Ministry for this project, none which has been spent on the project to balance date. This project has been approved by the Ministry.

(d) The school has contracted for the Roof replacement for Blocks 1,2,10 & 14. The total cost of this project is estimated to be \$877,081, which the school has contracted into with several contractors as agent for the Ministry of Education. The project is fully funded by the Ministry. An amount of \$789,374 has been received from the Ministry for this project, of which \$668,361 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$1,346,422)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: \$nil)

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	1,343,280	207,793	142,656
Receivables	103,572	66,772	66,772
Investments - Term Deposits	125,000	125,000	125,000
Total Financial assets measured at amortised cost	<u>1,571,852</u>	<u>399,565</u>	<u>334,428</u>

Financial liabilities measured at amortised cost

Payables	212,056	127,163	127,163
Finance Leases	6,120	9,205	9,205
Total Financial liabilities measured at amortised Cost	<u>218,176</u>	<u>136,368</u>	<u>136,368</u>

25. Events After Balance Date

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

26. Comparatives

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



Analysis of Variance Reporting



School Name:	The Catlins Area School	School Number: 0394
Strategic 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.</p> <p>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</p> <p>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.</p> <p>External Factors These factors cannot be controlled by TCAS, but complement and enhance our learners' experiences e.g. Kahui Ako, community, outside providers and partners, other stakeholders and media.</p>	
Annual Aim:	<p>Teaching and Learning Juniors To increase the number of students in Years 1-10 at or above the correct curriculum level in Writing by incorporating the principles of New pedagogies for Deep Learning (NPD), engaging with ALL, and by targeting teaching to areas identified in collaborative PaCT analysis (e.g. Structure).</p> <p>Seniors To maintain our current 100% pass rate at NCEA Levels 2 and 3 by further individualising our learning programmes. Students will create an Individual Education Plan (IEP) tailored to their individual pathway, in partnership with teaching staff and whanau. Learning opportunities will be strengthened by incorporating the principles of New Pedagogies for Deep Learning (NPD).</p> <p>TCAS Way To reduce the frequency of pastoral incidents across the school by maintaining and enhancing our focus on pastoral guidance, leadership across the school, personalised goal setting opportunities (which relate to personal learning progression) and TCAS Way. To continue to reduce the number of students falling below 80% attendance.</p>	

Target:**Teaching and Learning****Juniors**

In 2019, 72% of students were at or above the correct curriculum levels in Years 1-10. By the end of 2020, this should increase by 5% to 77% of students.

Seniors

In 2019, 100% of our students achieved NCEA Levels 2 in Year 12 and Level 3 in Year 13. In 2020, 100% of our Year 12 and 13 students will achieve either Level 2 and/or Level 3 dependent on their clear future-focused plan for personal development.

TCAS Way

In 2019, there were 290 pastoral notifications recorded across the year, in 2020 this will be reduced by 5% to 276 notifications. In 2019, 3% of students aged 6-16 had an attendance rate lower than 80%, in 2020 this will be reduced to 1%.

Baseline Data:**Baseline Data for Target 1****Juniors**

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

Year	End 2019	Mid 2020	End 2020
1	100	100	100
2	100	100	100
3	83	67	89
4	70	71	71
5	80	50	50
6	83	88	88
7	0	17	78
8	80	0	50
9	23	57	57
10	100	21	77
Average	72	57	76

Seniors

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

NCEA	2018	2019	2020
L2	100	100	100
L3	100	100	100

Baseline Data for Target 2

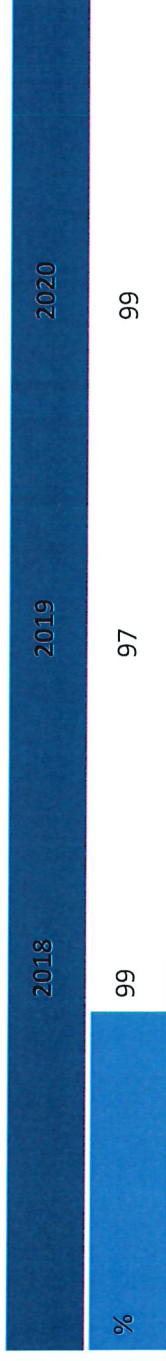
The chart below shows the number of pastoral notifications as recorded in Kamar.

Years	2018	2019	2020
1-6	110	122	124
7-10	142	81	67
11-13	52	87	7
Total	304	290	198

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

No. Of notifications	2018	2019	2020
0-1	88	81	87
2-5	7	16	16
5+	5	19	12

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



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>Term 1</p> <ul style="list-style-type: none"> Held parent induction / portfolio display event / mentoring and goal setting / Year 11-13 IEP Development Meetings Shared data analysis from 2019 with staff and Analysis of Variance with Community Set up and started PLGs - goal setting (for staff and students), Digital Technologies, NZ History, Incredible Years, NPDL, ALL and Writing, ALiM and Maths Focus Group, PaCT and IEP Development Set up TCAS Way Student Group and selected Leadership roles, commence Peer Support Programme and Mediators Reviewed SLT Job Descriptions and started regular meetings Reviewed priority learner registers and actions associated 	<p>Teaching and Learning Juniors</p> <table border="1" data-bbox="405 1055 564 1630"> <thead> <tr> <th>% of students in Years 1-10</th> <th>Maths</th> <th>Reading</th> <th>Writing</th> </tr> </thead> <tbody> <tr> <td>Making accelerated progress</td> <td>37</td> <td>36</td> <td>46</td> </tr> <tr> <td>Priority Learners making accelerated progress</td> <td>30</td> <td>31</td> <td>42</td> </tr> <tr> <td>Māori making accelerated progress</td> <td>12</td> <td>25</td> <td>28</td> </tr> <tr> <td>Pasifika making accelerated progress</td> <td>71</td> <td>45</td> <td>71</td> </tr> <tr> <td>Not making progress as expected</td> <td>4</td> <td>4</td> <td>13</td> </tr> </tbody> </table> <p>When ERO reviewed us in 2019, they suggested reporting in terms of accelerated progress. They have defined accelerated progress as making more than a year's worth of progress within a calendar year. The data in the chart above shows measured progress over 2020 using PaCT data. 100-point progress in a year is considered 'accelerated' on the PaCT scale, the percentages above represent the proportion of students progressing 100 points or more across the year. Māori learners are underrepresented in this data, but with a baseline of only 8 students you can expect difference in the outcomes especially if these students made huge gains in the previous year, or are already at the high end of achievement for their cohort. This is the case for a significant proportion of the cohort. It is good to note that almost half of our Y1-10 students are making accelerated progress in the writing strand as this is identified as our weakest strand at present and the one, we are focusing on in 2020.</p>	% of students in Years 1-10	Maths	Reading	Writing	Making accelerated progress	37	36	46	Priority Learners making accelerated progress	30	31	42	Māori making accelerated progress	12	25	28	Pasifika making accelerated progress	71	45	71	Not making progress as expected	4	4	13	<p>Junior Target</p> <ul style="list-style-type: none"> Teachers across the school are engaging with professional learning in the form of a collaborative inquiry to improve the structure of students' writing. Structure was identified as the element that holds back many learners from higher levels of achievement later in their schooling using the 2018/2019 data sets, and was thereby identified as our focus. <p>During 2020, the school is also part of the ALL programme (Accelerating Learning in Literacy) for the first time. A teacher is undergoing professional development to assist learners just below expectations, supported by an MoE advisor. She has just begun to 'spread' her learning to other junior school teachers as expected by the programme. Initial outcomes for her identified group have been positive with most of the identified students</p>	<p>Teaching and Learning Juniors</p> <p>Writing remains the 'weakest' strand for The Catlins Area School.</p> <p>Our data tells us that a small proportion of students are not making expected progress.</p> <p>The 13 identified students should be targeted for specific support and intervention. This could be in the form of continued engagement with ALL, a withdrawal programme for extra support such as we have in Year 10 currently, or an IEP developed in conjunction with teachers and whanau.</p> <p>The Writing Group should continue, possibly diversifying into a different strand over time.</p> <p>Continued PLD to support understanding around the Learning Progressions and PaCT should support judgements.</p> <p>Continued use and development of the curriculum using the</p>
% of students in Years 1-10	Maths	Reading	Writing																								
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Not making progress as expected	4	4	13																								

- Settled in the timetable for enhanced student outcomes, completed settling in reports
- Reviewed pastoral data and complete intervention teaching, monitored attendance and intervene
- Promoted and maintained external partnerships
- Commenced wellbeing programme
- Continued with Hāutu plan (and review with BoT), sourced training for BoT and Staff. Heid Mihi Whakatau and began training all students for such events
- Completed scheduled policy review, distributed complaints policy and paperwork along with Code of Conduct and ICT agreements
- Reviewed possible online teacher relief systems
- Reviewed appraisal and staff induction systems
- Continued with ongoing property developments

Year	End 2019	Mid 2020	End 2020
1	100	100	100
2	100	100	100
3	83	67	89
4	70	71	71
5	80	50	50
6	83	88	88
7	0	17	78
8	80	0	50
9	23	57	57
10	100	21	77
Average	72	57	76

Although the summative data for the Year 1-10 cohort shows progress towards the 5% target as per charter, the actual % increase is 4%. Staff have continued to develop professionally in terms of moderation and depth of understanding of the Literacy Learning Progressions and I have confidence that the results above are correctly assessed. Disruptions to learning through the COVID situation may have contributed to slower progress than prediction.

making the desired progress, filling specific 'gaps' in their knowledge that were holding them back from progression to the next level.
 In writing, each student has a document showing their present descriptors for the Structure element of their writing. The document outlines the steps they need to take in order to progress to the next level. Teachers share this information with parents at the Conferencing events. Progress may have been slowed during the COVID interventions.

principles of NPDL should allow learners the opportunity to incorporate writing across diverse tasks and to continue to see purpose in writing.

Teaching and Learning Secondary

With the strong Year 10 group coming into NCEA level 1 next year, there should be encouragement to achieve at Merit and excellence level with a defined target cohort of students to achieve their certificate with an endorsement. This will require tailoring course outlines and programmes to meet the needs of these higher-level learners.

Staff should be supported through the upcoming re-structure of NCEA as they redefine their programmes to incorporate local curriculum and reduce siloed learning across the senior curriculum offerings.

Use of the principles of NPDL will support curriculum diversification to meet the needs of our diverse learners as the cohort becomes much larger.

Term 2

- Continued PLG group Developments
- Continued Enviroschools and other external engagement
- Reviewed pastoral data and completed interventions, monitored TCAS way values and complete values focus in reports
- Continued wellbeing programme and informally review
- Monitored attendance and completed interventions
- Completed policy reviews
- Reviewed student and staff goals, adapting where necessary. Completed mentoring and appraisal sessions.
- Priority learner review
- Review Meetings e.g. Property / Health and Safety / Finance etc

Teaching and Learning Seniors

NCEA	2018	2019	2020
L2	100	100	100
L3	100	100	100

In 2020, 100% of our learners achieved NCEA Levels 2 and 3 if they were aiming at it. We have one additional student who has been working on a long-term programme towards NCEA Level 1 (Supported Learning) who is not included in this data.

TCAS Way

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

Years	2018	2019	2020
1-6	110	122	124
7-10	142	81	67
11-13	52	87	7
Total	304	290	198

As the data above shows, we are experiencing a significant reduction in pastoral notifications this year (32% reduction), most notably in the Y7 and above areas. The atmosphere at school is noticeably settled, learning environments are

Senior Target

- Continued adaptation of the senior curriculum
- Tailored qualifications to student needs, interests and pathways
- Regular check-ins
- Gaining autonomy through lockdown

TCAS Way

- I would attribute the difference to the integration of PB4L, providing a clear reference point for the values we wish students to display. Our TCAS Way Graduate Profile provides a framework for students to aim towards and be rewarded for positive attributes of their behaviour. That being said, we have also lost a few of our 'high flyers' who met the requirements for PB4L Stage 2 or 3 interventions, which has made an impact on the overall settled nature of the school. Teachers have engaged well with the

Students should continue to be supported in developing their own pathway relevant programmes.

TCAS Way

TCAS Way should be further linked to student wellbeing using the newly developed School-wide Wellbeing Plan.

The Catlins Area School will engage with PB4L-SW Tier 2 training for key staff members to create interventions for specific targeted learners (in the 5+ category).

The wider staff will engage in Brainwave Trust training to enhance their teaching programmes to cater for all our learners.

Attendance should continue to be monitored and supported using the Rock On system.

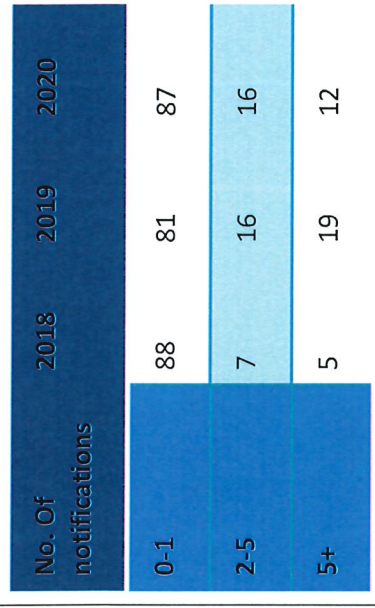
Terms 3 and 4

- Achievement data analysis and mid-year reporting
- Completed Mentoring - included future learning selections and goals review / renew
- Production
- Capitalised on wider facilities for younger students in Term 4
- Reviewed student curriculum
- Reviewed pastoral data and completed interventions
- Continued with monthly TCAS Way goals
- Promoted and maintained external partnerships
- Continued wellbeing programme
- Monitored attendance and alerted parents in reports to borderline attendance statistics

calm and ordered. There have been no stand downs or suspensions this year. This is the first time in the records for the school where this has been the case.

The target reduction was 5%, the actual reduction was 32%.

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



The distribution of this data reflects a trend towards fewer repetitive behaviours at a notifiable level. Where students sit in the 5+ category, they have already completed an action plan to improve behavioural standards, or are currently participating in one. Our planned engagement in PB4L-SW Tier 2 next year will target the 5+ group.

rewards system and integrated our school values into much of their practice. I have also been pleased with our induction of new teachers into the system so that it hasn't lost traction with staff changes over time. Attendance - I would attribute this increase to 100% attendance in the lockdown period, as students were required to be marked as F (attending an off-site course) if they were engaging with learning, and to the lack of overseas holidays available at present. Overseas holidays made the greatest impact on attendance in 2019.

- Continued house events and reviewed inclusion and participation
- Set 2021 budget to meet needs of #kaitiakitanga owaka project
- Reviewed ICT plan progress
- Policy reviews
- Charter Questionnaire with whanau

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



Attendance is very high this year, the average for the whole school is 95% attendance, well above the government target of 90%. Almost all students are attending over 80% of the time, the students not meeting this benchmark are participating in an agreed MoE/whanau plan.

Planning for next year:

Teaching and Learning Juniors

Writing remains the 'weakest' strand for The Catlins Area School, despite interventions, the target increase of 5% 'At and Above' across the cohort was missed by 1%.

Our data tells us that a small proportion of students are not making expected progress.

The 13 identified students should be targeted for specific support and intervention. This could be in the form of continued engagement with ALL, a withdrawal programme for extra support such as we have in Year 10 currently, or an IEP developed in conjunction with teachers and whanau.

The Writing Group should continue, possibly diversifying into a different strand over time.

Continued PLD to support understanding around the Learning Progressions and PaCT should support judgements.

Continued use and development of the curriculum using the principles of NPDL should allow learners the opportunity to incorporate writing across diverse tasks and to continue to see purpose in writing.

Teaching and Learning Secondary

With the strong Year 10 group coming into NCEA level 1 next year, there should be encouragement to achieve at Merit and excellence level with a defined target cohort of students to achieve their certificate with an endorsement. This will require tailoring course outlines and programmes to meet the needs of these higher-level learners.

Staff should be supported through the upcoming re-structure of NCEA as they redefine their programmes to incorporate local curriculum and reduce siloed learning across the senior curriculum offerings.

Use of the principles of NPD L will support curriculum diversification to meet the needs of our diverse learners as the cohort becomes much larger. Students should continue to be supported in developing their own pathway relevant programmes.

TCAS Way

TCAS Way should be further linked to student wellbeing using the newly developed School-wide Wellbeing Plan.

The Catlins Area School will engage with PB4L-SW Tier 2 training for key staff members to create interventions for specific targeted learners (in the 5+ category). The wider staff will engage in Brainwave Trust training to enhance their teaching programmes to cater for all our learners. Attendance should continue to be monitored and supported using the Rock On system.



The Catlins Area School

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

19/02/2021

Kiwisport Statement 2020

The kiwisport was received in quarterly instalments, at the below levels.

	Term 1	Term 2	Term 3	Term 4	Total
Y 1 – Y8	\$290.17	\$290.17	\$290.17	\$290.17	\$1160.68
Y 9 – Y13	\$187.30	\$187.30	\$193.55	\$187.30	\$755.45

The combined total of \$1916.13 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:

- Sports Activator programme for all Year 1 – Year 6 students
- School had organised Slash and Dash activity
- School wide Athletics and swimming sports
- Organisation and participation in local Triathlon, Rippa Rugby, Get to Go Challenge, Hockey, Netball, Soccer.

Tim Samson

Deputy 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: Glenys Hanley | 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 2020

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 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 4 May 2021. 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 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 for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 is responsible for the other information. The other information comprises the information included on page 2 and pages 19 to 29, 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: International 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