



## The Catlins Area School

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

# ANNUAL REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2021

### School Directory

Ministry Number:	394
Principal:	Glenys Hanley
School Address:	1 Stuart Street, Owaka 9535
School Phone:	03 415 8036
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# THE CATLINS AREA SCHOOL

Annual Report - For the year ended 31 December 2021

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# The Catlins Area School

## Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

Stu Affleck

Full Name of Presiding Member



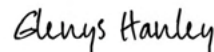
Signature of Presiding Member

13-Apr-2022

Date:

Glenys Hanley

Full Name of Principal



Signature of Principal

13-Apr-2022

Date:

# The Catlins Area School

## Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Stu Affleck	Presiding Member	Elected	Sep 2022
Kate Staniford	Principal ex Officio		Jan 2021
Glenys Hanley	Principal ex Officio		
Tim Samson	Acting Principal		Mar 2021
Simon Walker	Parent Representative	Elected	Sep 2022
Hamish McDougall	Parent Representative	Elected	Sep 2022
Angela Osborne	Parent Representative	Elected	Sep 2022
Theo Janssen	Parent Representative	Elected	Sep 2022
Carolyn Bopp	Staff Representative	Elected	Sep 2022
Katelyn Jackson	Student Representative	Elected	Nov 2022



# The Catlins Area School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,040,719	1,459,361	1,936,777
Locally Raised Funds	3	72,427	53,650	115,278
Interest Income		4,224	2,000	5,857
		<u>2,117,370</u>	<u>1,515,011</u>	<u>2,057,912</u>
<b>Expenses</b>				
Locally Raised Funds	3	16,487	18,900	19,765
Learning Resources	4	1,525,302	960,137	1,331,190
Administration	5	134,244	103,450	134,515
Finance		1,158	-	904
Property	6	418,216	345,725	505,927
Depreciation	11	61,527	68,000	66,755
Loss on Disposal of Property, Plant and Equipment		9,373	-	203
		<u>2,166,307</u>	<u>1,496,212</u>	<u>2,059,259</u>
<b>Net (Deficit)/ Surplus for the year</b>		(48,937)	18,799	(1,347)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(48,937)</u>	<u>18,799</u>	<u>(1,347)</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		634,831	634,831	628,378
Total comprehensive revenue and expense for the year		(48,937)	18,799	(1,347)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,800
<b>Equity at 31 December</b>		585,894	653,630	634,831
Retained Earnings		585,894	653,630	634,831
<b>Equity at 31 December</b>		585,894	653,630	634,831

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 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	267,835	1,439,518	1,343,280
Accounts Receivable	8	189,789	103,572	103,572
Prepayments		9,865	720	720
Inventories	9	8,957	2,810	2,810
Investments	10	125,000	125,000	125,000
		601,446	1,671,620	1,575,382
<b>Current Liabilities</b>				
GST Payable		4,198	33,373	33,373
Accounts Payable	12	178,135	212,056	212,056
Revenue Received in Advance	13	1,800	10,000	10,000
Provision for Cyclical Maintenance	14	46,111	28,334	4,375
Finance Lease Liability	15	5,325	4,114	4,114
Funds held for Capital Works Projects	16	202,269	1,120,511	1,120,511
		437,838	1,408,388	1,384,429
<b>Working Capital Surplus/(Deficit)</b>		163,608	263,232	190,953
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	458,081	440,262	506,262
		458,081	440,262	506,262
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	30,523	47,858	60,378
Finance Lease Liability	15	5,272	2,006	2,006
		35,795	49,864	62,384
<b>Net Assets</b>		585,894	653,630	634,831
<b>Equity</b>		585,894	653,630	634,831

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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		527,165	606,914	586,084
Locally Raised Funds		57,819	53,650	54,962
Goods and Services Tax (net)		(29,175)	-	69,181
Payments to Employees		(334,375)	(276,700)	(284,657)
Payments to Suppliers		(368,482)	(287,626)	(235,954)
Interest Received		4,232	2,000	6,080
Net cash (to)/from Operating Activities		(142,816)	98,238	195,696
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(11,454)	(2,000)	(95,369)
Net cash (to)/from Investing Activities		(11,454)	(2,000)	(95,369)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	7,800
Finance Lease Payments		(2,933)	-	(2,557)
Funds Administered on Behalf of Third Parties		(918,242)	-	1,095,054
Net cash (to)/from Financing Activities		(921,175)	-	1,100,297
<b>Net (decrease) /increase in cash and cash equivalents</b>		<b>(1,075,445)</b>	<b>96,238</b>	<b>1,200,624</b>
Cash and cash equivalents at the beginning of the year	7	1,343,280	1,343,280	142,656
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>267,835</b>	<b>1,439,518</b>	<b>1,343,280</b>

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 2021

#### 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements 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.

###### **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 14.

###### **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 11.



**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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

**1.3. Revenue Recognition****Government Grants**

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**Other Grants**

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. Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**1.5. Finance Lease Payments**

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

**1.6. Cash and Cash Equivalents**

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

**1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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 comprised 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 to Crown Owned Assets	10–40 years
Furniture and equipment	10–15 years
Information and communication technology	3-5 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. Employee 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 not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

**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 bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	484,717	522,914	485,636
Teachers' Salaries Grants	1,231,408	679,361	1,089,487
Use of Land and Buildings Grants	191,147	173,086	254,580
Other MoE Grants	69,338	48,000	71,005
Other Government Grants	64,109	36,000	36,069
	<u>2,040,719</u>	<u>1,459,361</u>	<u>1,936,777</u>

The School has opted in to the donations scheme for this year. Total amount received was \$16,800 (2020: \$16,800).

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	30,405	25,500	25,018
Fees for Extra Curricular Activities	9,088	14,000	9,008
Trading	5,470	3,500	5,764
Fundraising & Community Grants	13,263	3,500	4,103
Other Revenue	14,201	7,150	71,385
	<u>72,427</u>	<u>53,650</u>	<u>115,278</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	11,046	15,500	14,891
Trading	5,039	3,400	4,271
Fundraising & Community Grant Costs	402	-	603
	<u>16,487</u>	<u>18,900</u>	<u>19,765</u>
<i>Surplus for the year Locally raised funds</i>	<u>55,940</u>	<u>34,750</u>	<u>95,513</u>

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	78,648	98,276	97,363
Library Resources	532	3,800	2,633
Employee Benefits - Salaries	1,436,597	851,061	1,219,784
Staff Development	9,525	7,000	11,410
	<u>1,525,302</u>	<u>960,137</u>	<u>1,331,190</u>

## 5. Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,791	4,600	3,853
Board Fees	3,975	4,400	4,415
Board Expenses	1,698	4,000	3,179
Communication	4,130	6,600	5,803
Consumables	18,602	16,900	17,259
Other	16,160	24,950	27,419
Employee Benefits - Salaries	74,115	32,000	62,573
Insurance	2,904	3,000	4,087
Service Providers, Contractors and Consultancy	7,869	7,000	5,927
	<u>134,244</u>	<u>103,450</u>	<u>134,515</u>



**6. Property**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,530	3,100	6,514
Cyclical Maintenance Provision	11,881	16,439	60,057
Grounds	11,022	10,400	8,752
Heat, Light and Water	55,180	35,000	41,943
Rates	8,853	6,700	14,572
Repairs and Maintenance	42,921	26,000	26,589
Use of Land and Buildings	191,147	173,086	254,580
Security	1,925	2,000	2,638
Employee Benefits - Salaries	87,757	73,000	90,282
	<u>418,216</u>	<u>345,725</u>	<u>505,927</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	267,835	1,439,518	1,343,280
Cash and cash equivalents for Statement of Cash Flows	<u>267,835</u>	<u>1,439,518</u>	<u>1,343,280</u>

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

Of the \$267,835 Cash and Cash Equivalents, \$162,552 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school property.

**8. Accounts Receivable**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	19,737	3,329	3,329
Receivables from the Ministry of Education	62,821	11,500	11,500
Interest Receivable	176	184	184
Teacher Salaries Grant Receivable	107,055	88,559	88,559
	<u>189,789</u>	<u>103,572</u>	<u>103,572</u>
Receivables from Exchange Transactions	19,913	3,513	3,513
Receivables from Non-Exchange Transactions	169,876	100,059	100,059
	<u>189,789</u>	<u>103,572</u>	<u>103,572</u>

**9. Inventories**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	877	1,090	1,090
School Uniforms	4,080	1,720	1,720
Other	4,000	-	-
	<u>8,957</u>	<u>2,810</u>	<u>2,810</u>

**10. Investments**

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
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>

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	310,226	-	-	-	(12,507)	297,719
Furniture and Equipment	85,748	7,541	-	-	(12,969)	80,320
Information and Communication Technology	55,511	3,743	(12,975)	-	(16,417)	29,862
Motor Vehicles	39,778	964	-	-	(11,154)	29,588
Leased Assets	6,278	11,265	-	-	(7,039)	10,504
Library Resources	8,721	3,206	(398)	-	(1,441)	10,088
<b>Balance at 31 December 2021</b>	<b>506,262</b>	<b>26,719</b>	<b>(13,373)</b>	<b>-</b>	<b>(61,527)</b>	<b>458,081</b>

The net carrying value of equipment held under a finance lease is \$10,504 (2020: \$6,278)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	499,936	(202,217)	297,719	499,936	(189,710)	310,226
Furniture and Equipment	459,128	(378,808)	80,320	451,588	(365,840)	85,748
Information and Communication Technology	318,937	(289,075)	29,862	330,774	(275,263)	55,511
Motor Vehicles	118,690	(89,102)	29,588	117,726	(77,948)	39,778
Leased Assets	16,147	(5,643)	10,504	14,085	(7,807)	6,278
Library Resources	74,040	(63,952)	10,088	74,220	(65,499)	8,721
<b>Balance at 31 December</b>	<b>1,486,878</b>	<b>(1,028,797)</b>	<b>458,081</b>	<b>1,488,329</b>	<b>(982,067)</b>	<b>506,262</b>

**12. Accounts Payable**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	43,428	106,403	106,403
Accruals	6,041	3,853	3,853
Banking Staffing Overuse	4,675	-	-
Employee Entitlements - Salaries	108,291	88,559	88,559
Employee Entitlements - Leave Accrual	15,700	13,241	13,241
	<b>178,135</b>	<b>212,056</b>	<b>212,056</b>
Payables for Exchange Transactions	178,135	212,056	212,056
	<b>178,135</b>	<b>212,056</b>	<b>212,056</b>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	10,000	10,000
Other Revenue in Advance	1,800	-	-
	<b>1,800</b>	<b>10,000</b>	<b>10,000</b>

**14. Provision for Cyclical Maintenance**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	64,753	64,753	61,683
Increase/ (decrease) to the Provision During the Year	16,892	16,439	16,465
Adjustment to the Provision	(5,011)	-	43,605
Use of the Provision During the Year	-	(5,000)	(57,000)
Provision at the End of the Year	<b>76,634</b>	<b>76,192</b>	<b>64,753</b>
Cyclical Maintenance - Current	46,111	28,334	4,375
Cyclical Maintenance - Term	30,523	47,858	60,378
	<b>76,634</b>	<b>76,192</b>	<b>64,753</b>



**15. Finance Lease Liability**

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	6,106	4,531	4,531
Later than One Year and no Later than Five Years	5,620	2,149	2,149
Future Finance Charges	(1,129)	(560)	(560)
	<u>10,597</u>	<u>6,120</u>	<u>6,120</u>
<b>Represented by:</b>			
Finance lease liability - Current	5,325	4,114	4,114
Finance lease liability - Term	5,272	2,006	2,006
	<u>10,597</u>	<u>6,120</u>	<u>6,120</u>

**16. Funds Held for Capital Works Projects**

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boiler Upgrade - 214732	868,140	-	(856,425)	-	11,715
Hall Upgrade - 211584/209118	102,876	25,589	(128,465)	-	-
Block 2 ILE Remodel - 216039	28,482	-	-	-	28,482
Roof Replacement 1,2,10,12,14 - 215394	121,013	-	(114,658)	-	6,355
Tennis Court Resurfacing - 224982	-	59,954	(4,245)	-	55,709
Weather Tightness Remediation - 209121	-	58,640	(5,583)	-	53,057
Block 14 Remediation	-	50,012	(3,061)	-	46,951
Gym Floor Replacement - 224916	-	76,414	(76,414)	-	-
Totals	<u>1,120,511</u>	<u>270,609</u>	<u>(1,188,851)</u>	<u>-</u>	<u>202,269</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education

202,269

202,269

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boiler Upgrade - 214732	(16,218)	956,079	(71,721)	-	868,140
Hall Upgrade - 211584/209118	(5,217)	113,036	(4,943)	-	102,876
Block 2 ILE Remodel - 216039	28,482	-	-	-	28,482
Roof Replacement 1,2,10,12,14 - 215394	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>

**17. 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.

**18. Remuneration***Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,975	4,415
<i>Leadership Team</i>		
Remuneration	217,360	240,442
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	221,335	244,857

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal 1*

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0 - 0	120-130
Benefits and Other Emoluments	0 - 0	3 - 4
Termination Benefits	0 - 0	0 - 0

*Principal 2*

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	0 - 0
Benefits and Other Emoluments	3 - 4	0 - 0
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	2021 FTE Number	2020 FTE Number
100 - 110	4.00	2.00
	4.00	2.00

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

**19. 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:

	2021 Actual \$	2020 Actual \$
Total	-	-
Number of People	-	-

**20. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

**Holidays Act Compliance – schools payroll**

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.



## 21. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The school has contracted for the Boiler replacement. The total cost of this project is estimated to be \$1,126,611, 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 \$999,366 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) The school has initiated the upgrade process for the ILE upgrade. The total cost of this project is estimated to be \$285,248. The project is to be fully funded by the Ministry. An amount of \$28,482 has been received from the Ministry for this project, and none of this has been spent on the project to balance date. This project has been approved by the Ministry.

(c) The school has contracted for the Roof replacement for Blocks 1,2,10 & 14. The total cost of this project is estimated to be \$907,844, 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 \$789,373 has been received from the Ministry for this project, of which \$783,018 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) The school has contracted for the resurfacing of the school's tennis courts. The total cost of this project is estimated to be \$129,349, which is to be funded in part by the Ministry (\$77,616), with the balance contributed, as a donation to a Ministry project, by the Board (\$51,733). The school has contracted into with several contractors in relation to this project. An amount of \$59,954 has been received from the Ministry for this project, of which \$4,245 has been spent on the project to balance date. This project & school's contribution has been approved by the Ministry.

(e) The school has initiated the upgrade process for the weather tightness remediation. The total cost of this project is estimated to be \$628,172. The project is to be fully funded by the Ministry. An amount of \$58,640 has been received from the Ministry for this project, of which \$5,583 has been spent on the project to balance date. This project has been approved by the Ministry.

(f) The school has initiated the upgrade process for the block 14 remediation. The total cost of this project is estimated to be \$61,258. The project is to be fully funded by the Ministry. The Ministry has been invoiced \$50,012 for this project, and \$3,061 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$1,120,511)

### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

## 22. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	267,835	1,439,518	1,343,280
Receivables	189,789	103,572	103,572
Investments - Term Deposits	125,000	125,000	125,000
Total Financial assets measured at amortised cost	582,624	1,668,090	1,571,852

### Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	178,135	212,056	212,056
Finance Leases	10,597	6,120	6,120
Total Financial liabilities measured at amortised Cost	188,732	218,176	218,176

## 23. Events After Balance Date

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

## 24. Comparatives

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

## **25. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



School Name: The Catlins Area School		School Number: 0394																																				
Strategic Aim:	<b>GOAL 1: Students' Learning - For all learners to reach their highest potential and qualifications</b> 1.1 Continued use of New Pedagogies for Deep Learning (NPDL) systems and supports to diversify and deepen learning opportunities across the school and link curriculum outcomes 1.2 To promote and monitor merit and excellence attainment in the senior school with specific focus on the year 11 cohort 1.3 To continue development of local curriculum across the school with the use of our developed #KaitiakitangaOwaka framework																																					
Annual Aim:	<u>Juniors</u> To increase the percentage of students in Years 1-10 at or above the correct curriculum level and the percentage of students making accelerated progress in Writing by incorporating the principles of New Pedagogies for Deep Learning (NPDL - #KaitiakitangaOwaka), engaging with ALL, and by targeting teaching to areas identified in collaborative PaCT analysis (e.g., Structure).  <u>Seniors</u> For students in Year 11, NCEA Level 1 to achieve their certificates with endorsement at Merit and Excellence Level by tailoring learning experiences to individual pathways in partnership with teaching staff and whanau. Learning opportunities will be strengthened by incorporating the principles of New Pedagogies for Deep Learning (NPDL - #KaitiakitangaOwaka).																																					
Target:	<u>Juniors</u> In 2020, 76% of students were at or above the correct curriculum levels for Writing in Years 1-10. By the end of 2021, this should increase by 5% to 81% of students. - In 2020, 46% of students were making accelerated progress for Writing in Years 1-10. By the end of 2021, this should increase by 5% to 51% of students.  <u>Seniors</u> In 2021, 25% of NCEA Level 1 students should achieve their certificate with a Merit endorsement, and 5% with Excellence.																																					
Baseline Data:	<u>Juniors</u> The charts below show the % of students in each year at or above the correct curriculum level in Writing as shown in their PaCT data <table><thead><tr><th>Year</th><th>End 2020</th><th>End 2021</th></tr></thead><tbody><tr><td>1</td><td>100</td><td>100</td></tr><tr><td>2</td><td>100</td><td>100</td></tr><tr><td>3</td><td>89</td><td>64</td></tr><tr><td>4</td><td>71</td><td>88</td></tr><tr><td>5</td><td>50</td><td>50</td></tr><tr><td>6</td><td>88</td><td>38</td></tr><tr><td>7</td><td>78</td><td>50</td></tr><tr><td>8</td><td>50</td><td>81</td></tr><tr><td>9</td><td>57</td><td>17</td></tr><tr><td>10</td><td>77</td><td>43</td></tr><tr><td>Average</td><td>76</td><td>63</td></tr></tbody></table>		Year	End 2020	End 2021	1	100	100	2	100	100	3	89	64	4	71	88	5	50	50	6	88	38	7	78	50	8	50	81	9	57	17	10	77	43	Average	76	63
Year	End 2020	End 2021																																				
1	100	100																																				
2	100	100																																				
3	89	64																																				
4	71	88																																				
5	50	50																																				
6	88	38																																				
7	78	50																																				
8	50	81																																				
9	57	17																																				
10	77	43																																				
Average	76	63																																				

The % of students in Years 1-10 who have met the criteria for accelerated progress based upon 100 points progress within a calendar year based upon PacT raw scores.

	Maths End 2020	Maths End 2021	Reading End 2020	Reading End 2021	Writing End 2020	Writing End 2021
Making accelerated progress	37		36		46	
Priority learners making accelerated progress	30		31		42	
Māori learners making accelerated progress	12		25		26	
Pasifika learners making accelerated progress	71		45		71	
Not making progress as expected	4		4		13	

Seniors

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

	2019	2020	2021
Level 2	100	100	100
Level 3	100	100	100



# Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>A fixed term management unit was allocated for the first 6 months of the year to the ALL project. A report is due by the end of term 2 on where the ALL project is at</li> <li>Notification that ALL has now been extended for the full year - new teacher to be given the opportunity to focus on ALL</li> <li>There has been a change of teachers for the ALL project due a teacher going on leave. The replacement teacher will continue with the ALL project until the end of the year</li> <li>Analysis of mid-year student achievement has identified the need for the development of curriculum achievement plans for reading, writing and mathematics. These plans should not only focus on 'what' but the 'how' that is linked to effective teaching practices</li> <li>Primary teachers attended PLD on structured literacy to help prepare them for the introduction of this initiative across the primary school in 2022</li> </ul>	<p>The target for juniors to increase in writing achievement was not met. Instead of increasing from 76% (2020) to a target of 81% (2021), student achievement in writing for juniors dropped to 63%.</p> <p>Acceleration of students was unable to be measured in 2021 due to discontinuation of use of PaCT.</p> <p>100% of students in year 12 achieved NCEA level 2. 100% of students in year 13 achieved NCEA level 3.</p>	<p>The appointment of a new principal who started during term 1 of 2021 had an impact on the collection and analysis of data.</p> <p>The use of the PaCT Tool was discontinued due to teacher variations in confidence, experience, and ability to assess students against the PaCT rubrics in reading, writing and mathematics.</p> <p>As an alternative, teachers were asked to assess students to the NZC curriculum levels using an overall teacher judgement (OTJ) that used results from standardised testing, classroom assessments and observation of students during classroom lessons. This data was converted to the broad PaCT achievement of students achieving with in a NZC level for two years.</p> <p>There are several reasons for the variation in data.</p>	<p>Development of a cohesive localised curriculum for years 1-10.</p> <p>Improvement in moderation processes and teacher capability in moderation.</p> <p>Development of leadership capability in teaching as inquiry so that teachers can be supported in the use of student achievement data to drive teaching as inquiry.</p> <p>Further development in teacher understanding of inclusion and culturally responsive practice so that equitable teaching practices are embedded.</p>

- Teacher returning from sabbatical has submitted a report on structured literacy complete with budget for implementation in 2022
- Primary teachers have been introduced to the IDEAL platform the basis for the structured literacy programme that is being implemented in 2022. Literacy has been identified as a need in the mid-year achievement data
- Y11 science programme redesign to all allow for individual programmes of learning based on student interests
- Front ending teaching of knowledge for programmes of learning has allowed for the teacher to focus on skills work with students which provide them with the skills to achieve merit or excellence
- The analysis of mid-year achievement for year 11-13 students has identified that overall, 40% of students have attained either merit or merit and excellence. 56% of year 11 students have attained either merit, or merit and excellence.
- Continued monitoring of NCEA students by PN and Y11-13 whānau teacher including generation of updated report from KAMAR

Moderation processes are not well imbedded at The Catlins Area School.

Although there is a junior curriculum document this is focussed on topic focussed rather than learning focussed.

When the 2021 achievement data was presented to teachers, they did not seem surprised by the low achievement and were aware that there were issues with student achievement in writing. Furthermore, feedback from teachers showed deficit thinking and limited capability in the use of data to drive teaching as inquiry.



- Practice exams completed for NCEA students and feedback given on requirements to obtain merit or excellence
- End of year reports in progress for NCEA 11-13 students
- NCEA exams have commenced. Students have been well-prepared for merit and excellence goals
- Students from year 3-10 are connecting with the NPDL- #KaitiakitangaOwaka curriculum through science programmes (Litter Intelligence Y3-6, Skink project Y7-8, Shark Spy Y9-10)
- The year 5-6 students have continued their citizen science project 'Litter intelligence'
- The principal and the teacher responsible for curriculum attended a ministry PLD session on the new curriculum
- A decision has been made not to renew NPLD mentoring support as this was not being accessed by teachers
- Teachers have been reconnected with the #KaitiakitangaOwaka framework to gauge teacher commitment to the use of this as a framework for the localised curriculum
- #KaitiakitangaOwaka Framework has been identified as a resource of potential projects in the Catlins/Owaka

<div>community that teachers can use as contexts for teaching</div> <ul style="list-style-type: none"><li>• An implementation framework with clear expectations is yet to be developed</li><li>• A 3-day session with PLD facilitator Chic Foote has occurred to develop an outline for a three-year curriculum. The #KaitiakitangaOwaka Framework was one of the documents that was used in determining the concepts that will be used for this local curriculum</li></ul>		
Planning for next year:		
<div>Development of a localised curriculum that can connect teachers with the NZC and effective teaching practice.</div> <div>Moderation processes need to be developed and implemented for years 1 to 10.</div> <div>Teaching as inquiry needs to be a focus so that teachers are continually developing their teaching practice</div> <div>Teachers need to become familiar with evidence-based practice (EBP) and the need to inquire into whether their current practice is effective.</div>		

<b>Strategic Aim:</b>	<b>GOAL 2: Student Engagement - Build learner wellbeing and leadership across the school</b> 2.1 Continue to develop the school-wide Wellbeing Plan 2.2 Engage in professional development, developing school-wide strategies to promote and enhance wellbeing for all stakeholders 2.3 Build student engagement with their community with the use of our developed #KaitiakitangaOwaka framework																																												
<b>Annual Aim:</b>	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 Graduate Profile.  To continue to reduce the number of students falling below 80% attendance.																																												
<b>Target:</b>	In 2020, there were 198 pastoral notifications recorded across the year, in 2021 this will be reduced by 5% to 188 notifications.  In 2019, 1% of students aged 6-16 had an attendance rate lower than 80%, in 2021 this will be maintained.																																												
<b>Baseline Data:</b>	<p>The chart below shows the number of pastoral notifications as recorded in Kamar</p> <table><tr><th>Years</th><th>2019</th><th>2020</th><th>2021</th></tr><tr><td>1-6</td><td>122</td><td>124</td><td>72</td></tr><tr><td>7-10</td><td>81</td><td>67</td><td>153</td></tr><tr><td>11-13</td><td>87</td><td>7</td><td>39</td></tr><tr><td>Total</td><td>290</td><td>198</td><td>264</td></tr></table> <p>The chart below shows the % of students falling into each pastoral notification category e.g., PB4L stages of intervention.</p> <table><tr><th>No. of Notifications</th><th>2019</th><th>2020</th><th>2021</th></tr><tr><td>0-1</td><td>81</td><td>87</td><td>70</td></tr><tr><td>2-5</td><td>16</td><td>16</td><td>14</td></tr><tr><td>5+</td><td>19</td><td>12</td><td>15</td></tr></table> <p>The chart below shows the % of students above 80% attendance at the end of each year recorded</p> <table><tr><th></th><th>2019</th><th>2020</th><th>2021</th></tr><tr><td>%</td><td>97</td><td>99</td><td>93</td></tr></table>	Years	2019	2020	2021	1-6	122	124	72	7-10	81	67	153	11-13	87	7	39	Total	290	198	264	No. of Notifications	2019	2020	2021	0-1	81	87	70	2-5	16	16	14	5+	19	12	15		2019	2020	2021	%	97	99	93
Years	2019	2020	2021																																										
1-6	122	124	72																																										
7-10	81	67	153																																										
11-13	87	7	39																																										
Total	290	198	264																																										
No. of Notifications	2019	2020	2021																																										
0-1	81	87	70																																										
2-5	16	16	14																																										
5+	19	12	15																																										
	2019	2020	2021																																										
%	97	99	93																																										



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Implementation of Zones of Regulation - shift to building capacity within students to manage their own emotions</li> <li>• Development and implementation of Individual Learning &amp; Behaviour Plans</li> <li>• Review of learning support systems to strengthen teachers' understanding of their responsibility and accountability</li> <li>• There has been a continuous use of restorative practices to resolve behaviour issues as they arise including class-wide restoratives and individual restoratives</li> <li>• There has been a greater focus on following the TCAS complaints process when issues arise so that issues are resolved at the lowest level.</li> <li>• Teachers have been reconnected with the Wellbeing Plan to gauge commitment to this moving forward</li> <li>• The problem behaviours for use in the SMS have been reclassified and teachers have engaged with them to develop examples of use</li> <li>• SMS-Edge has been introduced to teachers and</li> </ul>	<p>Pastoral notifications increased by 34% to 264 which was well above the target of a 5% reduction to 188 notifications.</p> <p>The percentage of students with an attendance rate below 80% was not maintained at 1% but instead increased to 7%</p>	<p>The increase in pastoral notifications was due to a PB4L focus on teachers recording pastoral incidents into KAMAR so that the PB4L team could gain a better understanding of what positive behaviours to target.</p> <p>There were 3 students who were on IEPs whose plans included reduced time at school. In addition, 8 students were impacted by parental illness and bereavement, and this had a significant impact on their attendance.</p>	<p>Continued PLD with staff regarding the use of pastoral notifications to drive positive change.</p> <p>Increased use of pastoral notifications to drive teaching and learning for behaviour management.</p> <p>Reconnect teachers with the Zones of Regulation resources to continue to develop student emotional regulation.</p> <p>Implement of a system for recording the pastoral support provided to students.</p> <p>Development of a whānau teacher role to take responsibility for student wellbeing and to be the first contact for caregivers.</p> <p>Development of attendance and learning support systems that place whānau teachers at the centre.</p>



- behaviour and supports are being entered from the beginning of term 4. Positive behaviour will be entered during term 4
- SMS-Edge allows for easy analysis and reporting of incidents
  - Ongoing use of SMS-Edge for the recording of student behaviour and supports has enabled better communication about students of concern
  - Goal setting occurred for all students in term 2, week 1
  - 3-way conference
  - Development of the whānau teacher role as the leader of pastoral care (wellbeing) for cohorts of students
  - Creation of a clear job description for the whānau teacher role
  - A group of secondary students have been involved in synthesising student feedback from the goal-setting day. This feedback will be used to develop a plan for student goal setting moving forward
  - Students from years 3-10 are connecting with the NPDL-  
#KaikitiakitangaOwaka curriculum through science programmes (Litter Intelligence Y3-6, Skink project Y7-8, Shark Spy Y9-10)

Planning for next year:

Continue development of wellbeing and pastoral systems

Development of system for recording pastoral supports

Continued development of the whānau support teacher in order to improve communication and connection with caregivers regarding teaching and learning.



## The Catlins Area School

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

4 April 2022

### KIWISPORT STATEMENT 2021

	Term 1	Term 2	Term 3	Term 4	Total
Years 1-8	252.63	298.24	298.24	298.24	1147.35
Years 9-13	177.62	183.97	177.62	177.62	716.83

The combined total of \$1864.18 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 1-8
- Southern Area School Tournament
- School-wide athletics and swimming sports
- Organisation and participation in local events such as hockey, netball and soccer

Glenys Hanley

Principal  
The Catlins Area School



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF THE CATLINS AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021, 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 2021; 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 13 April 2022. 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 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 school 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 Members of the Board, Analysis of Variance and Kiwisport paragraph information included on page 2 and on 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