



The Catlins Area School

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

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	394
Principal:	Glenys Hanley
School Address:	1 Stuart Street, Owaka 9535
School Phone:	03 415 8036
School Email:	principal@catlins.school.nz

THE CATLINS AREA SCHOOL

Annual Report - For the year ended 31 December 2022

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The Catlins Area School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the School.

The School's 2022 financial statements are authorised for issue by the Board.

Simon Walker

Full Name of Presiding Member

Signed by:

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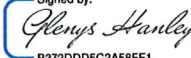
Signature of Presiding Member

13/05/2023

Date:

Glenys Hanley

Full Name of Principal

Signed by:

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Signature of Principal

13/05/2023

Date:

The Catlins Area School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Stu Affleck	Presiding Member	Elected	Sep 2022
Simon Walker	Parent Representative	Elected	Sep 2022
	Presiding Member	Elected	Mar 2024
Glenys Hanley	Principal	ex Officio	
Hamish McDougall	Parent Representative	Elected	Sep 2025
Angela Osborne	Parent Representative	Elected	Jan 2023
Phillip Bradfield	Parent Representative	Elected	Sep 2025
Kerri Nakajima	Parent Representative	Elected	Sep 2025
Theo Janssen	Parent Representative	Elected	Mar 2022
Tim Samson	Staff Representative	Elected	Jan 2023
Carolyn Bopp	Staff Representative	Elected	Sep 2022
Yui Nakajima	Student Representative	Elected	Nov 2023
Katelyn Jackson	Student Representative	Elected	Nov 2022

The Catlins Area School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,186,218	2,058,281	2,040,719
Locally Raised Funds	3	133,935	77,000	72,427
Interest Income		5,007	2,000	4,224
		<u>2,325,160</u>	<u>2,137,281</u>	<u>2,117,370</u>
Expenses				
Locally Raised Funds	3	74,811	30,100	16,487
Learning Resources	4	1,614,929	1,593,619	1,586,829
Administration	5	165,050	138,845	134,244
Finance		1,000	-	1,158
Property	6	473,397	382,236	418,216
Loss on Disposal of Property, Plant and Equipment		111	-	9,373
		<u>2,329,298</u>	<u>2,144,800</u>	<u>2,166,307</u>
Net (Deficit)/Surplus for the year		(4,138)	(7,519)	(48,937)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(4,138)</u>	<u>(7,519)</u>	<u>(48,937)</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		585,894	585,894	634,831
Total comprehensive revenue and expense for the year		(4,138)	(7,519)	(48,937)
Contribution to MOE Project		-	(51,733)	-
Equity at 31 December		581,756	526,642	585,894
Accumulated comprehensive revenue and expense		581,756	526,642	585,894
Equity at 31 December		581,756	526,642	585,894

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	225,327	291,022	267,835
Accounts Receivable	8	121,554	189,789	189,789
GST Receivable		8,847	-	-
Prepayments		12,456	9,865	9,865
Inventories	9	5,591	8,957	8,957
Investments	10	115,000	115,000	125,000
Funds Receivable for Capital Works Projects	17	66,916	-	-
		555,691	614,633	601,446
Current Liabilities				
GST Payable		-	4,198	4,198
Accounts Payable	12	141,995	178,135	178,135
Revenue Received in Advance	13	69,159	1,800	1,800
Provision for Cyclical Maintenance	14	49,317	46,111	46,111
Finance Lease Liability	15	5,625	5,325	5,325
Funds held in Trust	16	15,680	-	-
Funds held for Capital Works Projects	17	106,287	202,269	202,269
		388,063	437,838	437,838
Working Capital Surplus/(Deficit)		167,628	176,795	163,608
Non-current Assets				
Investments	10	10,000	10,000	-
Property, Plant and Equipment	11	453,250	392,081	458,081
		463,250	402,081	458,081
Non-current Liabilities				
Provision for Cyclical Maintenance	14	46,542	46,962	30,523
Finance Lease Liability	15	2,580	5,272	5,272
		49,122	52,234	35,795
Net Assets		581,756	526,642	585,894
Equity		581,756	526,642	585,894

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		714,773	635,251	527,165
Locally Raised Funds		191,004	77,000	57,819
International Students		18,870	-	-
Goods and Services Tax (net)		(13,045)	-	(29,175)
Payments to Employees		(345,071)	(323,285)	(334,375)
Payments to Suppliers		(412,046)	(316,046)	(368,482)
Interest Received		4,418	2,000	4,232
Net cash from/(to) Operating Activities		158,903	74,920	(142,816)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(56,761)	-	(11,454)
Net cash (to)/from Investing Activities		(56,761)	-	(11,454)
Cash flows from Financing Activities				
Contribution to MOE Project		-	(51,733)	-
Finance Lease Payments		(2,882)	-	(2,933)
Funds Administered on Behalf of Third Parties		(141,768)	-	(918,242)
Net cash (to)/from Financing Activities		(144,650)	(51,733)	(921,175)
Net (decrease)/increase in cash and cash equivalents		(42,508)	23,187	(1,075,445)
Cash and cash equivalents at the beginning of the year	7	267,835	267,835	1,343,280
Cash and cash equivalents at the end of the year	7	225,327	291,022	267,835

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 whole 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

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 to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist

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 recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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 funded by the Board to buildings owned by the Crown or directly by the board 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 Statement of Comprehensive Revenue and Expense 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	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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 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. Remeasurements are recognised in Statement of Comprehensive Revenue and Expense in the period in which they arise.

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 Comprehensive Revenue and Expense.

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

1.16. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.17. 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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

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

	2022	2022 Budget (Unaudited)	2021
	Actual		Actual
	\$	\$	\$
Operational Grants	611,159	576,740	554,055
Teachers' Salaries Grants	1,254,617	1,227,208	1,231,408
Use of Land and Buildings Grants	266,232	191,147	191,147
Other Government Grants	54,210	63,186	64,109
	<u>2,186,218</u>	<u>2,058,281</u>	<u>2,040,719</u>

The School has opted in to the donations scheme for this year. Total amount received was \$16,650 (2021: \$16,800).

3. Locally Raised Funds

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

	2022	2022 Budget (Unaudited)	2021
	Actual		Actual
	\$	\$	\$
Revenue			
Donations & Bequests	22,053	18,500	30,405
Fees for Extra Curricular Activities	72,620	28,050	9,088
Trading	6,004	4,700	5,470
Fundraising & Community Grants	17,944	2,100	13,263
Other Revenue	15,314	23,650	14,201
	<u>133,935</u>	<u>77,000</u>	<u>72,427</u>
Expenses			
Extra Curricular Activities Costs	67,765	26,900	11,046
Trading	7,046	3,200	5,039
Fundraising & Community Grant Costs	-	-	402
	<u>74,811</u>	<u>30,100</u>	<u>16,487</u>
	<u>59,124</u>	<u>46,900</u>	<u>55,940</u>

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2022	2022 Budget (Unaudited)	2021
	Actual		Actual
	\$	\$	\$
Curricular	92,427	107,751	78,648
Library Resources	608	3,700	532
Employee Benefits - Salaries	1,446,092	1,407,668	1,436,597
Staff Development	7,570	8,500	9,525
Depreciation	68,232	66,000	61,527
	<u>1,614,929</u>	<u>1,593,619</u>	<u>1,586,829</u>

5. Administration

	2022	2022 Budget (Unaudited)	2021
	Actual		Actual
	\$	\$	\$
Audit Fee	4,935	5,500	4,791
Board Fees	3,480	4,400	3,975
Board Expenses	7,450	4,000	1,698
Communication	4,701	3,650	4,130
Consumables	22,154	16,250	18,602
Other	30,338	24,875	16,160
Employee Benefits - Salaries	81,798	66,500	74,115
Insurance	2,929	5,800	2,904
Service Providers, Contractors and Consultancy	7,265	7,870	7,869
	<u>165,050</u>	<u>138,845</u>	<u>134,244</u>

6. Property

	2022	2022 Budget (Unaudited)	2021
	Actual \$		Actual \$
Caretaking and Cleaning Consumables	5,309	5,150	7,530
Cyclical Maintenance Provision	19,225	16,439	11,881
Grounds	11,098	11,950	11,022
Heat, Light and Water	71,073	45,000	55,180
Rates	8,820	8,800	8,853
Repairs and Maintenance	17,727	20,750	42,921
Use of Land and Buildings	266,232	191,147	191,147
Security	3,404	2,000	1,925
Employee Benefits - Salaries	70,509	81,000	87,757
	<u>473,397</u>	<u>382,236</u>	<u>418,216</u>

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

	2022	2022 Budget (Unaudited)	2021
	Actual \$		Actual \$
Bank Accounts	225,327	291,022	267,835
Cash and Cash Equivalents for Statement of Cash Flows	<u>225,327</u>	<u>291,022</u>	<u>267,835</u>

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

Of the \$225,327 Cash and Cash Equivalents, \$107,737 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 2023 on Crown owned school buildings.

Of the \$225,327 Cash and Cash Equivalents, \$49,423 of unspent grant funding is held by the School from the Otago Community Trust for the tennis court project.

8. Accounts Receivable

	2022	2022 Budget (Unaudited)	2021
	Actual \$		Actual \$
Receivables	11,157	19,737	19,737
Receivables from the Ministry of Education	-	62,821	62,821
Interest Receivable	765	176	176
Teacher Salaries Grant Receivable	109,632	107,055	107,055
	<u>121,554</u>	<u>189,789</u>	<u>189,789</u>
Receivables from Exchange Transactions	11,922	19,913	19,913
Receivables from Non-Exchange Transactions	109,632	169,876	169,876
	<u>121,554</u>	<u>189,789</u>	<u>189,789</u>

9. Inventories

	2022	2022 Budget (Unaudited)	2021
	Actual \$		Actual \$
Stationery	944	877	877
School Uniforms	4,647	4,080	4,080
Other	-	4,000	4,000
	<u>5,591</u>	<u>8,957</u>	<u>8,957</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	115,000	115,000	125,000
Non-current Asset			
Long-term Bank Deposits	10,000	10,000	-
Total Investments	125,000	125,000	125,000

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	297,719	3,243	-	-	(11,969)	288,993
Furniture and Equipment	80,320	24,237	-	-	(15,276)	89,281
Information and Communication Technology	29,862	29,390	-	-	(22,024)	37,228
Motor Vehicles	29,588	-	-	-	(11,168)	18,420
Leased Assets	10,504	3,805	-	-	(6,194)	8,115
Library Resources	10,088	2,837	(111)	-	(1,601)	11,213
Balance at 31 December 2022	458,081	63,512	(111)	-	(68,232)	453,250

The net carrying value of equipment held under a finance lease is \$8,115 (2021: \$10,504)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	503,179	(214,186)	288,993	499,936	(202,217)	297,719
Furniture and Equipment	482,665	(393,384)	89,281	459,128	(378,808)	80,320
Information and Communication Technology	348,327	(311,099)	37,228	318,937	(289,075)	29,862
Motor Vehicles	118,690	(100,270)	18,420	118,690	(89,102)	29,588
Leased Assets	17,001	(8,886)	8,115	16,147	(5,643)	10,504
Library Resources	76,066	(64,853)	11,213	74,040	(63,952)	10,088
Balance at 31 December	1,545,928	(1,092,678)	453,250	1,486,878	(1,028,797)	458,081

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	13,262	43,428	43,428
Accruals	4,935	6,041	6,041
Banking Staffing Overuse	-	4,675	4,675
Employee Entitlements - Salaries	119,612	108,291	108,291
Employee Entitlements - Leave Accrual	4,186	15,700	15,700
	141,995	178,135	178,135
Payables for Exchange Transactions	141,995	178,135	178,135
	141,995	178,135	178,135

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	18,870	-	-
Other Revenue in Advance	50,289	1,800	1,800
	<u>69,159</u>	<u>1,800</u>	<u>1,800</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	76,634	76,634	64,753
Increase to the Provision During the Year	19,225	16,439	16,892
Other Adjustments	-	-	(5,011)
Provision at the End of the Year	<u>95,859</u>	<u>93,073</u>	<u>76,634</u>
Cyclical Maintenance - Current	49,317	46,111	46,111
Cyclical Maintenance - Non current	46,542	46,962	30,523
	<u>95,859</u>	<u>93,073</u>	<u>76,634</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	6,155	6,106	6,106
Later than One Year and no Later than Five Years	2,725	5,620	5,620
Future Finance Charges	(675)	(1,129)	(1,129)
	<u>8,205</u>	<u>10,597</u>	<u>10,597</u>
Represented by:			
Finance lease liability - Current	5,625	5,325	5,325
Finance lease liability - Non current	2,580	5,272	5,272
	<u>8,205</u>	<u>10,597</u>	<u>10,597</u>

16. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	15,680	-	-
	<u>15,680</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenditure of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Boiler Upgrade - 214732	11,715	-	(25,882)	-	(14,167)
Block 2 ILE Remodel - 216039	28,482	-	(14,879)	-	13,603
Roof Replacement 1,2,10,12,14 - 215394	6,355	-	(37,236)	-	(30,881)
Tennis Court Resurfacing - 224982	55,709	-	(8,872)	-	46,837
Weather Tightness Remediation - 209121	53,057	-	(22,000)	-	31,057
Block 14 Remediation	46,951	5,430	(52,381)	-	-
AMS	-	30,000	(15,210)	-	14,790
Remodel changing rooms	-	-	(10,537)	-	(10,537)
Fire Damage	-	-	(11,331)	-	(11,331)
Totals	202,269	35,430	(198,328)	-	39,371

Represented by:

Funds Held on Behalf of the Ministry of Education	106,287
Funds Receivable from the Ministry of Education	(66,916)

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	1,120,511	270,609	(1,188,851)	-	202,269

Represented by:

Funds Held on Behalf of the Ministry of Education	202,269
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18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members		
Remuneration	3,480	3,975
Leadership Team		
Remuneration	297,124	217,360
Full-time equivalent members	2.50	2.00
Total key management personnel remuneration	<u>300,604</u>	<u>221,335</u>

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 Presiding Member 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

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	4.00
110 - 120	2.00	-
	<u>4.00</u>	<u>4.00</u>

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 members, 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:

	2022 Actual \$	2021 Actual \$
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 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 \$1,025,248 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, of which \$14,879 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, 12 & 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 \$820,254 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 majority of this contribution is made up of funds received from the Otago Community Trust (\$49,423). 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 \$13,117 has been spent on the project to balance date. This project & school's contribution has been approved by the Ministry.

(e) The school is in the process of 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 \$27,583 has been spent on the project to balance date. This project has been approved by the Ministry.

(f) The school has contracted for design fees in relation to the AMS project. The total cost of this design project is estimated to be \$30,000, 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 \$30,000 has been received from the Ministry for this project, of which \$15,210 has been spent on the project to balance date. The design project phase only has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$202,269)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

23. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	225,327	291,022	267,835
Receivables	121,554	189,789	189,789
Investments - Term Deposits	125,000	125,000	125,000
Total Financial assets measured at amortised cost	471,881	605,811	582,624

Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	141,995	178,135	178,135
Finance Leases	8,205	10,597	10,597
Total Financial liabilities measured at amortised Cost	150,200	188,732	188,732

24. Events After Balance Date

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

25. Comparatives

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



The Catlins Area School

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

14 March 2023

KIWISPORT STATEMENT 2022

	Term 1	Term 2	Term 3	Term 4	Total
Years 1-8	299.48	299.48	299.48	299.48	1197.92
Years 9-13	251.38	251.38	212.70	225.60	941.06

The combined total of \$2138.98 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 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

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

School Name:	The Catlins Area School	School Number: 0394
Strategic Aim:	GOAL 1: All ākonga/ students will be engaged with high-quality learning opportunities and progress and achieve to their highest possible educational potential.	
Annual Aim:	<p><u>Teaching & Learning</u></p> <ul style="list-style-type: none"> • Classes will show improved engagement and achievement, especially in literacy. • Kaiako/teachers will be confident that they are meeting the needs of all ākonga/students in their classes • Kaiako/teachers will be designing programmes of learning that provide high-quality learning opportunities for ākonga/students • Kaiako/teachers will be confident in making accurate OTJ for reading, writing and mathematics • Mid-year and end of year assessments will show acceleration in priority ākonga/student achievement. • NCEA ākonga/students are engaged in programmes of learning that connect with future educational and career pathways • NCEA ākonga/students will continue to show an increase in achievement at the merit and excellence level. <p><u>Wellbeing</u></p> <ul style="list-style-type: none"> • The SW-PB4L systems will be responsive to the needs of specific ākonga/students and cohorts, and there will be increased recording of both supports and positive behaviours through the Edge-SMS. • ākonga/students and their whānau will be co-constructing their educational pathways and there will be a direct relationship to the school goal setting process and students individualised goals <p><u>Kāhui Ako – Big River</u></p> <ul style="list-style-type: none"> • Kaiako/teachers will value collaboration with kaiako/teacher from other schools that is provided through the Kāhui Ako - Big River Kahui Ako 	
Target:	<p><u>Teaching & Learning</u></p> <ul style="list-style-type: none"> • Mid-year and end of year progress and assessment data analysed by year group, gender, and ethnicity for reading writing and mathematics for kaiako/students in year 1-10 • Acceleration data for reading, writing, and mathematics • NCEA assessment data will be monitored at each NCEA level for achievement, merit & excellence • NCEA assessment data will be linked to identified courses rather than individual standards <p><u>Wellbeing</u></p> <ul style="list-style-type: none"> • SW-PB4L data behaviour, supports, positive (TCAS Way) will be analysed by year group, gender, and ethnicity • Goal setting will be monitored for usefulness as a home-school connection • Referrals to external agencies including number, type of referral, and demographic of student (if privacy can be maintained) will be reported termly. <p><u>Kāhui Ako – Big River</u></p> <ul style="list-style-type: none"> • Kaiako/teacher satisfaction with the KA will be monitored 	

Baseline Data:

Teaching & Learning Data

Year 1-10 Results

TABLE 1: The Percentage of Students at or above the required NZC level for Reading, Writing & Mathematics

	Reading		Writing		Mathematics	
	2021	2022	2021	2022	2021	2022
All Students	58%	71%	50%	62%	41%	56%
Female	67%	78%	56%	72%	38%	59%
Male	48%	64%	38%	50%	48%	50%
Māori /Pacifica	63%	58%	44%	62%	38%	32%
Other Ethnicities	57%	73%	57%	61%	43%	66%

TABLE 2: Year 1-10% Acceleration Data – Students who have made accelerated progress from Term 1 – Term 4

	Regressed	Insufficient	Expected	Accelerated
Reading	0%	21%	61%	8%
Writing	4%	30%	53%	13%
Mathematics	8%	32%	45%	14%

NCEA Results

TABLE 3: The % of students achieving L2 and L3

	2021	2022
Level 2	100%	100%
Level 3	100%	50%

Wellbeing Data

TABLE 4: The number of pastoral notifications as recorded in Kamar (2021) and Edge (2022)

Years	2021	2022
1-6	72	144
7-10	153	289
11-13	39	126
Total	264	559

TABLE 5: The % of students falling into each pastoral notification category e.g., PB4L stages of intervention.

No. of Notifications	2021	2022
0-1	70	22
2-5	14	29
5+	15	28

TABLE 6: The % of students above 80% attendance at the end of each year recorded

	2021	2022
Percentage	93%	75%

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"> A localised curriculum based on concepts is being implemented in 2022. A PLD proposal has been written and will be submitted so that TCAS can be supported with this professional development with a specialist in UbD. Analysis of assessment information has occurred and is being used to identify at-risk students and those requiring individual education plans Assessment information will be used as a driver for teaching as inquiry 	<ul style="list-style-type: none"> Overall increase in reading, writing and maths results across the school Māori and Pacifica reading and mathematics results dropped There is a disparity between males and females in reading and writing with females achieving better results than males Females are now achieving better than males in mathematics which is a change from 2021 when males were achieving better 4% of students regressed in writing and 8% regressed in maths in 2022 	<ul style="list-style-type: none"> During 2022 we had 7 new Pasifika students enrol, which had an impact on the overall Māori and Pasifika results. Regression in reading and mathematics occurred for some students due to a change of teachers in classes and the need to improve moderation practices There were two NCEA Level 3 students and one student opted not to complete the course made available to her 2022 saw the use of a new SMS and teachers were actively encouraged to 	<ul style="list-style-type: none"> Focus consistent assessment practices across years 1-10 for reading, writing and mathematics Improved moderation processes required for reading, writing and mathematics Redesigning of the learning support systems so that tier 1, tier 2 and tier 3 students are clearly identified Development of assessment procedures for tier 2 and tier 3 interventions so progress can be measured at a finer level than via curriculum levels

<ul style="list-style-type: none"> 2-day PLD for principal and deputy principals with Chic Foote (PLD facilitator). A review of the school's position regarding the draft strategic goals was completed and a Schooling by Design (SbD) process was commenced to focus the senior leadership team on the next steps in moving the school forward PLD proposal submitted for the development of a localised curriculum has been submitted A goal-setting process has been established for student, teacher and caregiver and is scheduled for Term 1, Week 10. The digital platform EDUCA will be used for this The focus of Staff PLD has been 'Effective Pedagogy - teacher actions promoting student learning' as improving teacher practice has been the identified strategy for moving the school forward Staff have continued to engage in internal PLD to develop a concept based, responsive, inclusive, integrated, localised school curriculum (years 1-10) School-wide and level unit/term templates have been developed for the documentation of what is being taught across the school Staff have continued to engage in internal structured literacy PLD Curriculum and achievement plans (CAP) have been developed for reading, writing, and mathematics Development of moderation processes have commenced 	<ul style="list-style-type: none"> A significant number of students made insufficient progress in reading, writing and/or maths 100% of students passed Level 2 and 50% passed Level 3 The number of SMS entries doubled in all cohorts from 2021 to 2022 There is an increase in the number of students recording 2-5 and 5+ pastoral notifications Overall attendance has dropped significantly 	<p>enter pastoral information into the SMS to allow for better targeted interventions</p> <ul style="list-style-type: none"> A new behaviour management system was implemented and encouraged entry into the SMS Covid, whānau illness, whānau change in circumstances had an impact on attendance Out of zone students enrolled and due to travel and the inability to obtain a bus exemption this contributed to attendance issues 	<ul style="list-style-type: none"> Use of the assessment data in the SMS to identify and target students making insufficient process earlier in the year The implementation of targeted programmes for students The continued development of school-wide expectations for assessment, planning and moderation Continual encouragement of meaningful pastoral entries in SMS to align more with TCAS way values Development of a recording system for the TCAS Way reward system to allow for transparency Implementation of robust systems for tracking attendance that includes the and the early communication with and involvement of whānau to support improved attendance
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<ul style="list-style-type: none"> Visuals for the Behaviour Management System have been developed Staff have engaged with Educa as part of goal setting and related PLD is ongoing Some teachers are participating in PLD opportunities with the Kahui Ako Students are being referred through to the Big River Kāhui Ako counsellor Four staff have commenced Assessment 4 Learning (A4L) PLD via the Education Associates online learning platform this is a PLD opportunity that is being offered through the Kāhui Ako Deirdre McCracken is supporting the implementation of A4L practices within the school initially via supporting key teachers (DP, WST, SCT) to develop their capacity to undertake classroom observations with the goal to improve teacher practice Development of moderation processes are ongoing NCEA students have met with their whānau teacher and the DP Teaching & Learning to reconnect them with programmes of learning that connect with future educational and career pathways Some staff are using the Educa platform to connect with caregivers and this is having a positive impact Continued development of classroom profiles that identify AR, NA, SEN, and GT students. 		
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<ul style="list-style-type: none"> • Modification of term/unit plans to include a requirement for teachers to identify AR, NA, SEN and GT students and to document plans to address the needs of these students. • Continued work with Chic Foote on the localised curriculum - documented transfer goals for English, and Health & PE • Staff have been reconnected with the behaviour management system through the developed visual and there has been an emphasis on its connection with SMS-EDGE. This is ongoing work to ensure that teachers follow the behaviour management system when resolving student behaviour. This includes ensuring that incidents are dealt with at the lowest level. • Continued work with Chic Foote on a concept-based, responsive, inclusive, integrated localised school curriculum. • Ongoing PLD for structured literacy with two additional teachers attending PLD in Wanaka at Holy Family Catholic School where they could observe school-wide structured literacy in action. • Senior teachers attended subject specialist PLD regarding the NCEA changes with their colleagues in Dunedin. • NCEA students involved in GATEWAY placements that aligned with their future career aspirations. 		
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<ul style="list-style-type: none"> • Behaviour Management system updated based on feedback and visually amended as required. • The requirement for teachers to engage continuously with Educa to record evidence of learning has been put on hold - teachers are in the process of engaging with Educa so students can reflect on goals and these can be connected to whānau. • PLD provided through the Kāhui Ako has been used to support the introduction of the Professional Growth Cycle (PGC) Groups which are being led by middle leaders. • Teachers continue to plan for teaching via the standardised UbD templates. These templates now require teachers to document how they are meeting the needs of their AR, NA, SEN, and GT learners • Another teacher has visited the Holy Family Catholic School in Wanaka as part of the Kahui Ako PLD for structured literacy and two further teachers are scheduled to go this term. • Ongoing use of whānau class profiles to document is working well for target students • OTJ provided and analysed for the end of term 3. The termly requirement of OTJ is helping teachers to become more confident with the accuracy of their OTJ • Writing moderation undertaken with primary teachers • Behaviour Management Plan iterated and updated based on feedback 		
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<ul style="list-style-type: none"> Assessment for learning and Leading Adult Learners PLD undertaken by some teachers through the Kāhui Ako Ongoing referrals to the Kāhui Ako school councillor The schoolwide term/unit plans that have been completed by all teachers through the year based on what was taught were used to undertake a curriculum review that identified gaps and repetitions across learning areas. This curriculum review was used to inform the 2023 strategic and annual planning processes Teachers continued to engage in PLD related to structured literacy with two further teachers visiting the Holy Family Catholic School in Wanaka as part of the Kahui Ako PLD for structured literacy A review of the SW-PB4L was undertaken by the DP Wellbeing, the principal and with the Min. Ed. facilitator Max Gold to identify focuses for 2023 so that the system can be responsive to the needs of all students 			
Planning for next year:			
<ul style="list-style-type: none"> The use of the schooling by design model to align teachers with the need to Connect (Whānauगतंगा), Learn (Systems, Expectations, Planning) and Grow (Review & Reflection). The continued development of a localised curriculum that connects teachers with the NZC and effective teaching practice, and allows for alignment across learning areas and curriculum levels. Improvement and implementation of aligned assessment and moderation processes for years 1 to 10. Implementation of a clear tiered structure (tier 1, tier 2, tier 3) to identify teaching & learning, well-being and learning support needs is now required. The improved use of the professional growth cycle so that teachers use teaching as inquiry to develop their teaching practice, become familiar with evidence-based practice (EBP), and inquire into whether their current practice is effective. 			

- Improved recording and analysis of pastoral, support, and reward data so that targeted well-being interventions can be implemented.
- Design and implementation of an attendance system that identifies and connects whānau early when attendance has been identified as a concern so that a team approach can be used to improve attendance.

Strategic Aim:	GOAL 2: The Catlins Area School will review and update its mission, vision, and values to reflect the aspirations of ākonga, kaiako, whānau and the community
Annual Aim:	<ul style="list-style-type: none"> The school board will engage a specialist PLD provider to help them plan and implement authentic consultation with all stakeholders in The Catlins Area School community (ākonga/students, kaiako/teachers, whānau/family, and community). A new mission, vision and values will be created, that includes a narrative for the school pepeha imaging so that there is a connection with the vision. Implementation of a review of the TCAS Way. The school board will develop the strategic plan for 2023-2025 using the new mission, vision, and values as its foundation.
Target:	Not Applicable
Baseline Data:	Not Applicable

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<ul style="list-style-type: none"> Planning for a school camp for years 9-13 plus the Y 7-8 kapa haka has commenced. This school camp will be a hikoī through The Catlins to learn about the history, with the final day at Te Rau Aroha Marae in Bluff where students will be supported to provide their input into the strategic planning process for the school. Steph Blair who is a facilitator with Rangatahi Tūmeke and has agreed to accompany the school on this hikoī Mark Osborne has been contacted regarding working with the school board to develop the strategic plan for 2023-2025 A school camp for years 9-13 with kapa haka students is planned for week 7 of this term and will involve 	<ul style="list-style-type: none"> The School Board undertook comprehensive consultation with stakeholders and established a new vision. <p>Strategic Planning Vision Statement Connect - We honour te Tiriti Ō Waitangi as we meaningfully connect with our culture, environment, community, and learning Learn - We value learning opportunities for ourselves and others now and in the future Grow - We grow the confidence and potential in ourselves through the challenges we experience</p>	<ul style="list-style-type: none"> The board decided to again implement a 1-year interim strategic plan in 2023 in order to allow for embedding of the new vision and due to changes to the Education Ministry reporting guidelines 	<ul style="list-style-type: none"> Having now developed a new vision the board needs to embed this across all functions within the school

<p>students being connected with the history of The Catlins. Ruth Baldwin, Mike McPhee, Steph Blair and the Owaka Lions Club have been approached for input.</p> <ul style="list-style-type: none"> The year 9-13 school camp has been postponed to term 3, week 3. Mark Osborne is scheduled to be here 13-14th September to undertake consultation and work with vision, values, and strategic plan The year 9-13 school camp term 3, week 3. Community involvement has been great: Ruth Baldwin, Steph Blair - Mana whenua; Mike McPhee - Owaka Museum; Lions Club Members Consultation schedule (stakeholders and channels) to be determined by the board and will be undertaken before the next board meeting Mark Osborne is scheduled to be here 13-14th September to undertake consultation and work with vision, values, and strategic plan TCAS Way review has been undertaken with students and teachers and an implementation plan based on feedback is in a draft plan - some changes have already occurred. School camp for years 9-13 that connected ākonga with the cultural and historical narratives, as well as the environment of The Catlins, has occurred. The implementation of changes to the TCAS Way has started and has resulted in a greater connection to 	<ul style="list-style-type: none"> There was a re-development of the TCAS Way to incorporate stakeholder feedback that had occurred through the consultation process <p>TCAS Way</p> <p>Tenacity - We are resilient, resourceful and determined</p> <p>Care - We have respect for ourselves and the diversity of everyone and everything around us</p> <p>Achievement - We strive with integrity to achieve personal excellence</p> <p>Service -We contribute positively to our community and environment</p> <ul style="list-style-type: none"> A 1-year strategic plan was developed for 2023 <p>Strategic Goals</p> <p>Strategic Goal 1 - All students/ākonga will be engaged with high-quality learning opportunities and progress and achieve to their highest possible educational potential.</p> <p>Strategic Goal 2 - The Catlins Area School will develop and embed the new vision and values to reflect the aspirations of ākonga, kaiako, whānau, and the community.</p> <p>Strategic Goal 3 - The Catlins Area School will streamline and future-proof systems within the school to meet legal and professional requirements</p>	
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<p>The TCAS Way by students and teachers</p> <ul style="list-style-type: none"> • A specialist PLD provider worked with the principal to synthesise the feedback from ākonga, kaiako, whānau and the community and the board then created a new vision statement 'Connect, Learn, Grow'. This will form the basis of the strategic planning for 2023. • The Senior leadership and teachers have created draft statements for the new vision statement 'Connect, Learn, Grow' through the lens of the National and Educational Learning Priorities (NELPs) and the community feedback for the board to consider as they develop the strategic plan for 2023 • Due to the changes in the reporting for school boards. Another 1-year strategic plan will be implemented with the view to developing a three-year plan for 2024-2026 • The strategic vision was finalised by the School Board and includes a vision statement and the TCAS Way. • In 2023 there will be another 1-year interim strategic plan implemented due to changes in 2023 to Ministry reporting requirements • The Strategic goals for 2023 have been set by the board • The localised curriculum work that has been undertaken by Chic Foote now includes a Schooling by Design element which uses the strategic vision as a foundation for leaders and teachers to move the school forward 		
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Planning for next year:

- Embed and align systems within the school to the new vision
- Increase the visibility of the new vision and improve the use of the TCAS Way
- Develop a 3-year vision for 2024-2026
- Become familiar with the new Education Ministry reporting guidelines and use these to develop appropriate plans and reports

Strategic Aim:	GOAL 3: The Catlins Area School will streamline and future-proof systems within the school to meet legal and professional requirements	
Annual Aim:	<ul style="list-style-type: none"> Document school systems and communicate them with stakeholders in the appropriate way. Trial different platforms for the community, whānau/family, and ākonga/students to provide feedback. Update job descriptions and communicate these with kaiako/teachers so that responsibilities and accountabilities are clear. Create and implement a review cycle for key administrative, teaching & learning, and well-being systems within the school. Create and implement a system of review of policies that includes assurances that key policies are being met. Update and implement the professional growth cycle to provide evidence of kaiako/teachers meeting professional responsibilities. All kaiako/teachers will be made aware of the importance of privacy and confidentiality and how this connects with the legal and professional responsibilities of a school. 	
Target:	Not applicable	
Baseline Data:	Not applicable	

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<ul style="list-style-type: none"> Finance systems have been redesigned with a view to improving workflows, reducing coding errors, and involving budget holders. Payroll is being redesigned to allow for better tracking of payroll requests and for a better alignment with the human resources systems. There has been a website that is in development which will contain all information relevant to the school and will be accessible to all staff members. Update to a cloud-based system has resulted in some issues with printing that have been resolved with support from New Era. 	<ul style="list-style-type: none"> There has been improved efficiencies of systems across the school There has been an improved connection of systems within the school with the underlying policies There has a systematic review of administrative, teaching & learning, and wellbeing systems within the school There has been some work done to invigorate the Professional Growth Cycle (PGC) 	<ul style="list-style-type: none"> Due to amount of ongoing change to systems and responsibilities within the school job descriptions were not updated The systems to ensure privacy and confidentiality were being developed so further work is required in this area 	<ul style="list-style-type: none"> The implementation of a system for ongoing review and documentation of roles and responsibilities with the school including job description The creation of a timeline to ensure that all required reviews are completed The development of the board review & assurances committee to include self-review of the board in its governance role within the school A clearer categorisation of the level of student need across teaching & learning, wellbeing, and learning support and how privacy relates to these differing needs is required

<ul style="list-style-type: none"> • Documentation relating to NCEA has been updated for teachers, students, and caregivers. • An IEP template has been created and is ready to be implemented with teachers. • implementation of Edge to help track and manage behaviour and support for students has resulted in improved communication. • Student induction process implemented. • Staff induction process implemented. • Development of the whānau teacher role to improve caregiver connection and to provide the first point of contact. • Planning of class hui has occurred with clear guidelines around discussions. • The website for staff is now active and forms the basis of a staff handbook. • Budget updates have been provided to staff for the first time through Monty. • Payroll systems have been implemented to meet statutory requirements and to ensure that there is an audit trail for any changes made. • IEP hui are ongoing with priority learners. • Referrals through to appropriate third parties (Min. Ed., RTLB) ongoing. • Standardised testing schedule created for years 1-10. 		<ul style="list-style-type: none"> • An alignment of the professional growth cycle with the strategic annual plan is required
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<ul style="list-style-type: none"> • Ongoing development of whānau teacher role - goal setting, whānau day. • Goal-setting day was organised to incorporate the use of EDUCA, and after a review of feedback from 2021 by deputy principals and the head student team, the day is being used as a three-way conference for students to set goals with their parents. • Updating of job descriptions is ongoing. The HR administrator has developed templates that are in the process of being updated for all staff - ongoing. • A review system is being used regularly by staff to provide feedback on initiatives such as the goal-setting day and the well-being day. • Parent feedback on the goal-setting day was obtained via a telephone survey. • Staff have been regularly reminded of privacy and confidentiality. • The ongoing review process implemented by the school board is being consolidated and will provide a clear system for ensuring that the policies are being implemented effectively. • The ERO assurances for key policies have been undertaken and this has highlighted areas of future focus • Teachers have been made aware that the professional Growth Cycle will be reviewed in term 3 as part of their individual meetings regarding their professional growth. 		
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<ul style="list-style-type: none"> • There has been continued implementation of policy reviews. The termly reviews of required policies occur at staff meetings via School Docs. This occurred for all required policies at the end of term 2. • School systems are being documented and placed on the staff website. Development of the staff website as a resource for the documentation of school systems is ongoing • Review of the TCAS Way provided staff with experience of following through a review process • Continued development of the staff website as a resource for school systems • Different platforms were trialled as part of the school board strategic consultation. These included groups of students and staff who were asked to provide feedback in hui. The caregivers and the community were sent Google forms. Māori caregivers were phoned directly. All stakeholders were asked the same questions except for the Māori caregivers who were asked specific questions relating to the success and achievement of Māori students • Teachers have met and have provided feedback on the professional growth cycle. • Professional Growth Cycle meetings with teachers have commenced and should be completed before the end of the term. 		
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<ul style="list-style-type: none"> Continual development of the staff website - updating of the EOTC section Continual updating of job descriptions - ongoing School systems have continued to be a focus with HR systems now embedded and functioning at a high level The review of key systems within the school have been ongoing and there is now a need to schedule these in 2023 so that they become part of a yearly review process With the ongoing focus on systems and the efficient operation of these, there is now an urgent need to review job descriptions so that there is clarity of responsibilities and clear accountabilities for staff. 		
Planning for next year:		
<ul style="list-style-type: none"> Implementation of review systems at both the management and governance level Development of a system for the ongoing review of roles and responsibilities that includes job descriptions Development of the Professional Growth Cycle as an authentic process for improving teacher practice in order to raise student achievement Ensure that all teachers are clear on their responsibilities regarding the privacy of information 		



Tel: +64 3 218 2959
Toll Free: 0800 182 959
Fax: +64 3 218 2092
invercargill@bdo.co.nz
www.bdo.co.nz

BDO INVERCARGILL
136 Spey Street
P O Box 1206
Invercargill 9840, New Zealand

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE CATLINS AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the School on pages 3 to 19 that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 May 2023. 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.



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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.



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- 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 information included on page 2 and on pages 20 to 38, 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



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	The Catlins Area School Board: <ul style="list-style-type: none">• shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development• selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude• recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups• ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	The Catlins Area School Board follows their employment policies.
How are you recognising, <ul style="list-style-type: none">– The aims and aspirations of Maori,– The employment requirements of Maori, and– Greater involvement of Maori in the Education service?	The Catlins Area School Board has: <ul style="list-style-type: none">• Consulted with their Māori community regarding aims and aspirations of Māori.• Follow EEO policies.



How have you enhanced the abilities of individual employees?	The Catlins Area School uses the Professional Growth Cycle for teachers and performance appraisal for support staff to identify individual employees who require their abilities enhanced/
How are you recognising the employment requirements of women?	Follow EEO policies
How are you recognising the employment requirements of persons with disabilities?	Follow EEO policies

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	