

# BROADWOOD AREA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	6
<b>Principal:</b>	Danelle Smith
<b>School Address:</b>	1041 Broadwood Road
<b>School Postal Address:</b>	PO Box 12 , RD2, BROADWOOD, 0462
<b>School Phone:</b>	09 409 5878
<b>School Email:</b>	maryanne@broadwood.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Denise Proctor	Chairperson	Elected	May 2019
Danelle Smith	Principal	ex Officio	
Dion Chapman	Parent Rep	Elected	May 2019
Veronica Tamati	Parent Rep	Co-opted	May 2019
Debra Brown	Parent Rep	Elected	Oct 2019
Terina Connelly	Parent Rep	Elected	Nov 2019
Renee Sauer	Staff Rep	Elected	May 2019
Tia Roberts	Student Rep	Elected	May 2019

<b>Accountant / Service Provider:</b>	Education Services Ltd
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# BROADWOOD AREA SCHOOL

Annual Report - For the year ended 31 December 2018

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# Broadwood Area School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Denise Proctor  
Full Name of Board Chairperson

[Signature]  
Signature of Board Chairperson

28.5.19  
Date:

Danelle Tatana  
Full Name of Principal

[Signature]  
Signature of Principal

28.5.19  
Date:

**Broadwood Area School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	1,759,989	1,799,390	1,826,334
Locally Raised Funds	3	52,663	140,155	68,889
Interest Earned		32,555	-	33,530
		<hr/>	<hr/>	<hr/>
		1,845,207	1,939,545	1,928,753
<b>Expenses</b>				
Locally Raised Funds	3	54,078	44,600	67,019
Learning Resources	4	1,084,076	1,152,907	1,170,493
Administration	5	135,409	176,935	131,357
Finance Costs		1,587	2,000	1,946
Property	6	439,103	492,067	480,629
Depreciation	7	96,591	84,458	81,193
Loss on Disposal of Property, Plant and Equipment		29,489	-	-
Loss on Uncollectable Accounts Receivable		3,257	-	-
		<hr/>	<hr/>	<hr/>
		1,843,590	1,952,967	1,932,637
<b>Net Surplus / (Deficit)</b>		1,617	(13,422)	(3,884)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		1,617	(13,422)	(3,884)

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



**Broadwood Area School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>2,200,511</u>	<u>2,317,371</u>	<u>2,195,458</u>
Total comprehensive revenue and expense for the year	1,617	(13,422)	(3,884)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	8,937
<b>Equity at 31 December</b>	<u>2,202,128</u>	<u>2,303,949</u>	<u>2,200,511</u>
 Retained Earnings	 2,202,128	 2,303,949	 2,200,511
<b>Equity at 31 December</b>	<u>2,202,128</u>	<u>2,303,949</u>	<u>2,200,511</u>

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



# Broadwood Area School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	496,865	421,392	577,705
Accounts Receivable	9	70,457	148,068	98,386
GST Receivable		9,972	-	17,885
Prepayments		16,947	13,512	23,311
Inventories	10	4,317	4,131	5,562
Investments	11	255,689	738,811	745,165
Funds owed for Capital Works Projects	17	4,620	-	-
		<u>858,867</u>	<u>1,325,914</u>	<u>1,468,014</u>
<b>Current Liabilities</b>				
GST Payable		-	13,413	-
Accounts Payable	13	104,992	95,030	130,941
Revenue Received in Advance	14	348	-	295
Provision for Cyclical Maintenance	15	8,750	52,175	53,929
Finance Lease Liability - Current Portion	16	6,227	4,174	5,612
Funds held for Capital Works Projects	17	-	-	2,881
		<u>120,317</u>	<u>164,792</u>	<u>193,658</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>738,550</u>	<u>1,161,122</u>	<u>1,274,356</u>
<b>Non-current Assets</b>				
Investments (more than 12 months)	11	540,116	-	-
Property, Plant and Equipment	12	942,220	1,147,194	973,606
		<u>1,482,336</u>	<u>1,147,194</u>	<u>973,606</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	10,500	-	35,533
Finance Lease Liability	16	8,258	4,367	11,918
		<u>18,758</u>	<u>4,367</u>	<u>47,451</u>
<b>Net Assets</b>		<u>2,202,128</u>	<u>2,303,949</u>	<u>2,200,511</u>
<b>Equity</b>		<u>2,202,128</u>	<u>2,303,949</u>	<u>2,200,511</u>

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



**Broadwood Area School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		593,449	457,226	663,747
Locally Raised Funds		56,917	197,647	57,536
Goods and Services Tax (net)		7,913	-	(31,298)
Payments to Employees		(242,006)	(163,504)	(194,900)
Payments to Suppliers		(356,778)	(517,619)	(381,768)
Cyclical Maintenance Payments in the year		(107,309)	-	(36,935)
Interest Paid		(1,587)	(2,000)	(1,946)
Interest Received		55,328	-	11,777
Net cash from / (to) the Operating Activities		5,927	(28,250)	86,213
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(75,092)	(182,000)	(108,310)
Net cash from / (to) the Investing Activities		(75,092)	(182,000)	(108,310)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	8,937
Finance Lease Payments		(4,174)	(6,800)	(4,817)
Funds Held for Capital Works Projects		(7,501)	-	(42,760)
Net cash from Financing Activities		(11,675)	(6,800)	(38,640)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(80,840)</b>	<b>(217,050)</b>	<b>(60,737)</b>
Cash and cash equivalents at the beginning of the year	8	577,705	638,442	638,442
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>496,865</b>	<b>421,392</b>	<b>577,705</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 Cash Flow Statement should be read in conjunction with the accompanying notes.



# **Broadwood Area School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### ***Reporting Period***

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

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

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

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

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

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

###### ***Critical Accounting Estimates And Assumptions***

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

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





#### *Useful lives of property, plant and equipment*

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

#### ***Critical Judgements in applying accounting policies***

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### ***Government Grants***

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

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

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

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

##### ***Other Grants***

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

##### ***Donations, Gifts and Bequests***

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

##### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

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



**e) 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.

**f) 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.

**g) 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.

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

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

**k) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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



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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-20 years
Information and Communication	4-10 years
Motor Vehicles	5 years
Leased Assets	3-5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

#### **l) Intangible Assets**

##### **Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

#### **m) Impairment of property, plant, and equipment and intangible assets**

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

##### **Non cash generating assets**

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

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

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

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



#### **n) 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.

#### **o) 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, annual leave earned to but not yet taken at balance date.

##### *Long-term employee entitlements*

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

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

#### **p) 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.

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

#### **q) 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.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

#### **s) 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).

#### **t) Financial Assets and Liabilities**

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

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



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

**u) Borrowings**

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

**v) 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.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	446,894	468,899	485,996
Teachers' salaries grants	880,420	942,238	943,145
Use of Land and Buildings grants	284,898	309,640	290,384
Tec Gateway	33,902	60,800	40,107
Resource teachers learning and behaviour grants	3,180	2,070	12,370
Secondary tertiary alignment resource grants	-	14,743	-
Other MoE Grants	110,695	1,000	54,332
	<u>1,759,989</u>	<u>1,799,390</u>	<u>1,826,334</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	1,014	100	173
Bequests & Grants	-	-	4,830
Activities	14,928	85,715	9,862
Trading	18,866	16,200	20,640
Fundraising	1,895	700	404
Other Revenue	15,960	37,440	32,980
	<u>52,663</u>	<u>140,155</u>	<u>68,889</u>
<b>Expenses</b>			
Activities	7,342	12,600	11,179
Trading	23,641	16,200	19,958
Fundraising costs	-	-	186
Other Expenses	23,095	15,800	35,696
	<u>54,078</u>	<u>44,600</u>	<u>67,019</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(1,415)</u>	<u>95,555</u>	<u>1,870</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	12,032	21,115	38,578
Library resources	1,365	2,100	1,756
Employee benefits - salaries	1,012,150	1,047,392	1,062,553
Staff development	6,347	8,250	5,727
Junior School Years 1-8	4,370	5,200	3,863
Middle School Y7 - 10	5,123	9,850	2,893
Te Whiringa Years 09 - 13	38,669	47,100	42,482
R&m & Purchases <\$500	2,132	1,000	772
Computing Across The Curriculum	1,888	10,900	11,869
	<u>1,084,076</u>	<u>1,152,907</u>	<u>1,170,493</u>



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,800	5,575	5,575
Board of Trustees Fees	4,800	5,000	4,967
Board of Trustees Expenses	5,635	3,500	1,726
Communication	9,538	16,000	11,532
Consumables	6,015	10,500	4,455
Operating Lease	1,895	11,340	10,106
Legal Fees	-	100	-
Other	23,661	40,270	23,233
Employee Benefits - Salaries	59,519	57,750	47,161
Insurance	11,406	12,000	9,468
Service Providers, Contractors and Consultancy	7,140	14,900	13,134
	<u>135,409</u>	<u>176,935</u>	<u>131,357</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,008	4,909	2,199
Cyclical Maintenance Expense	5,844	17,918	31,178
Grounds	8,173	6,300	4,437
Heat, Light and Water	30,322	28,200	28,082
Rates	-	1,400	-
Repairs and Maintenance	16,486	31,300	34,481
Use of Land and Buildings	284,898	309,640	290,384
Security	1,219	2,000	1,530
Employee Benefits - Salaries	37,033	40,000	52,422
Transport	4,770	12,400	6,064
Consultancy And Contract Services	47,350	38,000	29,852
	<u>439,103</u>	<u>492,067</u>	<u>480,629</u>

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

## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	18,820	19,513	18,759
Building Improvements	21,620	14,428	13,870
Furniture and Equipment	25,511	32,952	31,678
Information and Communication Technology	10,399	8,077	7,765
Motor Vehicles	13,807	3,236	3,111
Leased Assets	6,368	5,797	5,573
Library Resources	66	455	437
	<u>96,591</u>	<u>84,458</u>	<u>81,193</u>



## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Account	167,560	94,941	249,232
Bank 02 A/C	3,512	3,912	4,335
Clearing Account EFTPOS	186	127	133
Short-term Bank Deposits	325,607	322,412	324,005
Cash equivalents for Cash Flow Statement	496,865	421,392	577,705

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

Of the \$496,865 Cash and Cash Equivalents, \$977 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	158	3,745	4,659
Receivables from the Ministry of Education	13,919	80,851	1,831
Interest Receivable	2,572	3,592	25,345
Teacher Salaries Grant Receivable	53,808	59,880	66,551
	70,457	148,068	98,386
Receivables from Exchange Transactions	2,730	7,337	30,004
Receivables from Non-Exchange Transactions	67,727	140,731	68,382
	70,457	148,068	98,386

## 10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniforms	4,317	4,131	5,562
	4,317	4,131	5,562

## 11. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	255,689	738,811	745,165
Non-current Asset			
Long-term Bank Deposits	540,116	-	-





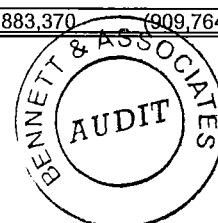
## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	55,200	-	-	-	-	55,200
Buildings	543,761	2,970	-	-	(18,820)	527,911
Building Improvements	192,023	40,194	(29,489)	-	(21,620)	181,108
Furniture and Equipment	115,858	29,964	-	-	(25,511)	120,311
Information and Communication Tech	21,017	18,429	-	-	(10,399)	29,047
Motor Vehicles	29,056	-	-	-	(13,807)	15,249
Leased Assets	16,394	2,962	-	-	(6,368)	12,989
Library Resources	297	174	-	-	(66)	405
<b>Balance at 31 December 2018</b>	<b>973,606</b>	<b>94,693</b>	<b>(29,489)</b>	<b>-</b>	<b>(96,591)</b>	<b>942,220</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	55,200	-	55,200
Buildings	753,320	(225,409)	527,911
Building Improvements	299,963	(118,855)	181,108
Furniture and Equipment	441,589	(321,278)	120,311
Information and Communication	138,657	(109,610)	29,047
Motor Vehicles	113,082	(97,833)	15,249
Leased Assets	26,848	(13,859)	12,989
Library Resources	89,263	(88,858)	405
<b>Balance at 31 December 2018</b>	<b>1,917,922</b>	<b>(975,702)</b>	<b>942,220</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	55,200	-	-	-	-	55,200
Buildings	562,520	-	-	-	(18,759)	543,761
Building Improvements	163,410	42,484	-	-	(13,870)	192,024
Furniture and Equipment	121,665	47,088	-	-	(31,678)	137,075
Information and Communication Technology	14,877	13,905	-	-	(7,765)	21,016
Motor Vehicles	10,950	-	-	-	(3,111)	7,839
Leased Assets	19,046	2,921	-	-	(5,573)	16,394
Library Resources	442	292	-	-	(437)	297
<b>Balance at 31 December 2017</b>	<b>948,110</b>	<b>106,690</b>	<b>-</b>	<b>-</b>	<b>(81,193)</b>	<b>973,606</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	55,200	-	55,200
Buildings	750,350	(206,589)	543,761
Building Improvements	300,560	(108,536)	192,024
Furniture and Equipment	527,065	(389,990)	137,075
Information and Communication	121,665	(100,649)	21,016
Motor Vehicles	15,554	(7,715)	7,839
Leased Assets	23,887	(7,493)	16,394
Library Resources	89,089	(88,792)	297
<b>Balance at 31 December 2017</b>	<b>1,883,370</b>	<b>(909,764)</b>	<b>973,606</b>



### 13. Accounts Payable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	21,607	22,579	51,857
Accruals	5,800	6,325	5,575
Capital accruals for PPE items	16,639	-	-
Employee Entitlements - salaries	53,808	59,880	66,551
Employee Entitlements - leave accrual	7,138	6,246	6,941
Clearing Account - Staff Purchases	-	-	17
	<u>104,992</u>	<u>95,030</u>	<u>130,941</u>
Payables for Exchange Transactions	104,992	95,030	130,941
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>104,992</u>	<u>95,030</u>	<u>130,941</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue Received In Advance	348	-	295
	<u>348</u>	<u>-</u>	<u>295</u>

### 15. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	89,462	34,257	122,219
Increase to the Provision During the Year	7,097	17,918	34,178
Use of the Provision During the Year	(77,309)	-	(66,935)
Provision at the End of the Year	<u>19,250</u>	<u>52,175</u>	<u>89,462</u>
Cyclical Maintenance - Current	8,750	52,175	53,929
Cyclical Maintenance - Term	10,500	-	35,533
	<u>19,250</u>	<u>52,175</u>	<u>89,462</u>

### 16. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	7,015	4,174	6,775
Later than One Year and no Later than Five Years	8,764	4,367	13,211
	<u>15,779</u>	<u>8,541</u>	<u>19,986</u>



## 17. Funds Owed (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:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
Roofing	<i>in progress</i>	(713)	-	-	-	(713)
Gym Ceiling Remedial Works	<i>in progress</i>	(2,168)	-	1,904	-	(264)
Income Electrical & Heating Project	<i>in progress</i>	-	-	5,597	-	5,597
Totals		(2,881)	-	7,501	-	4,620

### Represented by:

Funds Held on Behalf of the Ministry of Education	(977)
Funds Due from the Ministry of Education	5,597
	<u>4,620</u>

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	\$	\$	\$		\$
Roofing	<i>in progress</i>	(45,641)	-	44,928	-	(713)
Gym Ceiling Remedial Works	<i>in progress</i>	-	30,533	28,365	-	(2,168)
Totals		(45,641)	30,533	73,293	-	(2,881)

## 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, Deputy Principals and Heads of Departments.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,800	4,967
Full-time equivalent members	0.07	0.08
<i>Leadership Team</i>		
Remuneration	354,875	328,602
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	359,675	333,569
Total full-time equivalent personnel	4.07	3.08

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	0 - 10	130 - 140
Benefits and Other Emoluments	0 - 1	3 - 4
Termination Benefits	-	-
Principal B		
Salary and Other Payments	110 - 120	-
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	1.00
	0.00	1.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

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



## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

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

#### (a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	2,277	11,140
Later than One Year and No Later than Five Years	3,794	6,071
Later than Five Years	-	-
	<u>6,071</u>	<u>17,211</u>

## 23. Managing Capital

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



## 24. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	496,865	421,392	577,705
Receivables	70,457	148,068	98,386
Investments - Term Deposits	795,805	738,811	745,165
Total Loans and Receivables	<u>1,363,127</u>	<u>1,308,271</u>	<u>1,421,256</u>

### Financial liabilities measured at amortised cost

Payables	104,992	95,030	130,941
Borrowings - Loans	-	-	-
Finance Leases	14,485	8,541	17,530
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>119,477</u>	<u>103,571</u>	<u>148,471</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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





# Broadwood Area School

## Te Kura Takiwa O Mangaihiowae

### *School Mission Statement/Whāinga Purongo*

To provide a supportive bicultural learning environment where we are challenged to fulfil our potential  
Whakatakoto tikanga-a-rua, akonga o te Ao-Taiāwhio, hei wero i a tatou kia whakatutuki i o tatou pūmanawa.

20<sup>th</sup> March 2019

Kiwisport for Yr 1 – Yr 8 for the amount of \$547.96 was used to purchase sports equipment and fund sport activities.

Kiwisport for Yr 9-13 for the amount of \$796.88 was used to purchase sports equipment and fund sport activities.

Maryanne Proctor

School Administrator

Office Copy



**Broadwood Area School is a supportive, bicultural learning environment. Where we challenge ourselves to reach our full potential.**

Whakatakoto tikanga - a - rua, akonga o te Ao Taitiwhio hei wero i a tatou kia tutuki o tatou pumanawa

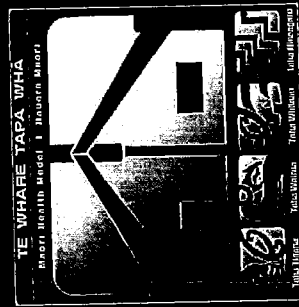
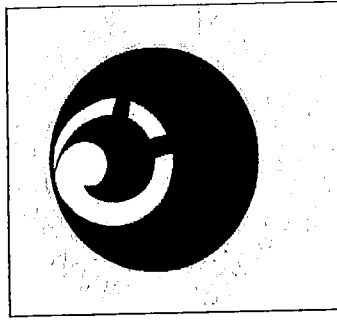
**A learner focused, bicultural curriculum, that is flexible and relevant to our learners and their future.**

The koru represent our kura values:

Te Taha Tinana - Sports  
Te Taha Hinengaro - Academic  
Te Taha Wairua - Culture

The Gold circle represents our whanau:  
Te Taha Whanau - Family

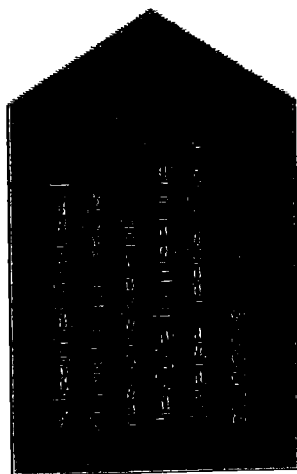
Tika, Pono me te Aroha



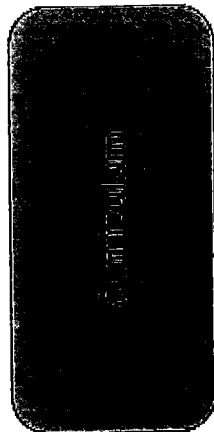
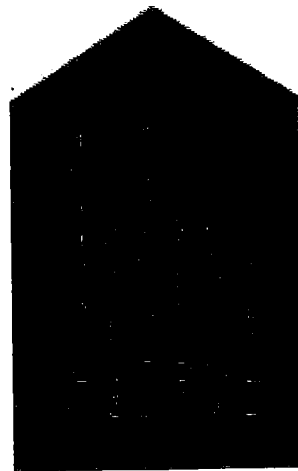
*[Signature]*  
Principal.  
15.3.19

*[Signature]*  
Deirdre Proctor - Chairperson  
15.3.19

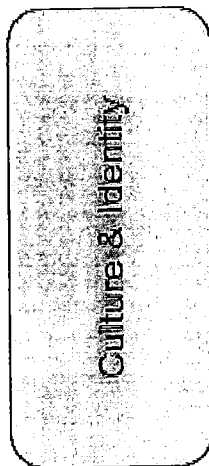




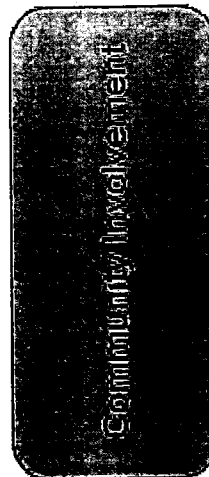
Te Reo Maori me  
ona Tikanga will be  
integral to support a  
bi-cultural learning  
environment



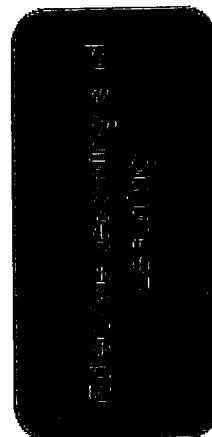
Review: Term 1



Review: Term 2



Review: Term 3



Review: Term 4

- creating learning pathways in consultation with students
- goal setting
- tracking and monitoring
- learning support
- academic counselling

- create a seamlessness throughout the whole school
- support and attend kapa haka, manu korero etc.
- staff and whanau PLD

- increased community involvement
- improve communication
- interschool challenges
- open door policy

- improved robust systems and processes
- accountability through teacher appraisal
- teaching as inquiry
- set high expectations for accelerated learning
- building resources

# Culture & Identity

Te Reo Maori me ona tikanga will be integral to supporting a bi-cultural learning environment

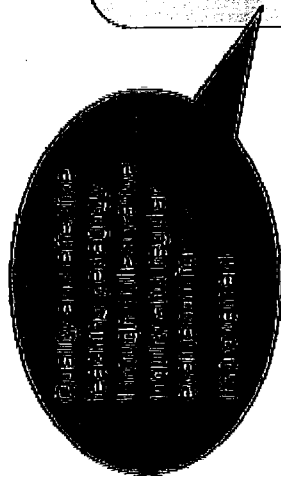
Create a seamless flow of te reo maori throughout the whole school

Attend and support Te Tai Tokerau Festival, Manu Korero etc.

Develop professional development opportunities for te reo maori with staff and whanau

Continue developing Manganuiowaetanga

Te Reo Maori teacher to teach across the school Kapa Haka from Y7-13 offered	Kapa Haka Noho Term 1 for TT Festival Students prepared for Manu Korero	Teachers PLD around Te Reo Maori Fluent speakers of Maori to speak as often as they can	Hui-a-kura every Monday, students running and driving the taumata with the support of staff. School Values - Tika, Pono, Aroha Whanau and Staff Support for noho Kapa Haka, student live-ins Develop a sense of pride within the way we look and feel and how we behave. Set high expectations for ourselves, students, staff and whanau.
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# Effective teaching and learning

<p>Improve robust in school systems and processes</p>	<p>Teacher Accountability through robust Teacher Appraisal Cycle</p>	<p>Ongoing teaching as inquiry cycle</p>	<p>Set high expectations to accelerate learning</p>	<p>Building resources</p>
<p>Improve E-Planning, Term Planning, Yearly overviews, set calendar dates for assessments, collection and analysis of data, reporting to provide forward planning. MOE support around curriculum documentation Provide PLD around KAMAR tools to enable the staff to use it more effectively</p>	<p>Support Teacher Appraisal Cycle Provide PLD Regular cycles for classroom observations</p>	<p>Work alongside PLD facilitator to support teaching as inquiry. PACT Tool PLD for teachers of YO-10 Focus on Boys Writing</p>	<p>PLD around accelerated learning Digital Fluency - support Chrome book amangement (Hapara) and PLD</p>	<p>Swimming Pool repair and repaint New school Van to transport students 10YP planning to go ahead Upgrade all HUB areas for learning Beautify and add value to the school grounds and classroom spaces</p>

Use this worksheet to complete your NAG2A(c) Reporting. This template is protected, so enter your data into the Number columns.  
 If your school uses an Student Management System(SMS) to manage student achievement information, you must use your SMS to report your NAG2A(c) data.  
 Notes regarding Ethnicity counts:  
 - Ethnic group counts should use Prioritised ethnicity.  
 - It is not mandatory for you to report on 'MELAA' or 'Other' ethnicities separately, however we've included an 'All other ethnicities' row to make it easier to balance and validate your numbers.  
 The Ministry will not publish the 'All other ethnicities' numbers.  
 - Go to the Education Counts website for more information about reporting ethnicity.  
[Education Counts - Ethnic Group Codes](#)

## 2018 Reporting

Date: 25/02/2019  
 Number: 6  
 Name: Broadwood Area School - Te Kura Takiwa o Manganuiwae

Writing	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	3	7.6%	16	41.0%	14	35.0%	6		39
Māori	3		15		12		6		39
Pasifika									
Asian									
European/Pākehā/Other European			1		2				
All other ethnicities including MELAA (not published)									
Male	3		12		7		3		25
Female	0		4		7		3		14
Writing	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school					6	100.0%			6
After 2 years at school			3	100.0%					3
After 3 years at school	1	33.3%					2	66.6%	3
End of Year 4			4	60.0%			2	40.0%	6
End of Year 5			1	20.0%	2	40.0%	2	40.0%	5
End of Year 6			1	50.0%	1	50.0%			2
End of Year 7	2	18.0%	6	54.5%	3	27.5%			11
End of Year 8			1	33.3%	2	66.5%			3

## 2018 Reporting

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Education Counts - Ethnic Group Codes

Broadwood Area School MOE 06		Date:		Number: 6		Broadwood Area School - Te Kura Takiwa o Manganuiwae					
Reading		Well below		Below		At		Above		Total Number	
		Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion		
All students		5	12.8%	8	21%	18	46%	8	20.5%	39	
Māori		5	12.8%	7	18.0%	16	41.7%	8	20.5%	36	
Pasifika											
Asian											
European/Pākehā/Other European				1	2.0%	2	5.0%				
All other ethnicities including MELAA (not published)											
Male		4	17.3%	6	26.3%	11	47.8%	2	8.6%	23	
Female		1	6%	2	12.5%	7	44.0%	6	37.5%	16	
Reading		Well below		Below		At		Above		Total Number	
		Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion		
Start 1 year at school						6	100.0%			6	
Start 2 years at school				1	33.3%	2	66.6%			3	
Start 3 years at school						2	66.6%	1	33.3%	3	
Start of Year 4				1	10.0%	3	50.0%	2	40.0%	6	
Start of Year 5				1	20.0%	2	40.0%	2	40.0%	5	
Start of Year 6				1	50.0%	1	50.0%			2	
Start of Year 7		5	45.0%	3	27.5%			3	27.5%	11	
Start of Year 8				1	33.3%	2	66.6%			3	

Use this worksheet to complete your NAG2A(c) Reporting. This template is protected, so enter your data into the **Number** columns.  
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Date: **Number:** 6  
 Name: Broadwood Area School - Te Kura Takiwa o Manganuiowae

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	3	8.0%	6	15.0%	24	62.0%	6	15.0%	39
Māori	3	8.0%	4	11.0%	23	64.0%	6	17.0%	36
Pasifika									
Asian									
European/Pakehā/Other European			2	66.6%	1	33.3%			3
All other ethnicities including MELAA (not published)									
Male	3	13.0%	4	16.0%	16	67.0%	1	4.0%	24
Female	0		2	13.0%	8	54.0%	5	33.0%	15
Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school					6	100.0%			6
After 2 years at school	1	33.3%	1	33.3%	1	33.3%			3
After 3 years at school					3	100.0%			3
End of Year 4			1	17.0%	3	50.0%	2	33.0%	6
End of Year 5					3	60.0%	2	40.0%	5
End of Year 6			1	50.0%	1	50.0%			2
End of Year 7	1	9.5%	3	27.0%	6	54.0%	1	9.5%	11
End of Year 8	1	33.3%			1	33.3%	1	33.3%	3

# Analysis of Variance Reporting

2019 Review

<b>School Name:</b>	Broadwood Area School
<b>School Number:</b>	06

<b>Strategic Aim:</b>	<p>All students are able to access the NZC as evidenced by progress and achievement.</p> <p>Provide opportunity for student progress and success in literacy and numeracy and development as successful digital citizens, across the NZC. Professional development for Junior teaching staff around Writing and Mathematics.</p> <p>Continue to develop positive interactive relationships among and between staff, students, their families and the school's local communities, to foster engagement and involvement in the life of the school.</p>
<b>Annual Aim:</b>	<p>80% of students from <b>Years 1-8</b> will be at or above their <b>National Standard</b> at the end of 2019, or at their specified anniversary.</p> <p>80% of students <b>well below</b> at the beginning of 2019 will be accelerated to reach <b>below</b>, by the end of the year.</p>
<b>Target:</b>	<p>80% of students from <b>Years 1-8</b> will be at or above the <b>NZC</b> at the end of 2019, or at their specified anniversary.</p> <p>80% of students <b>well below</b> at the beginning of 2019 will be accelerated to reach <b>below</b>, by the end of the year.</p>
<b>Baseline Data:</b>	<p>EOY 2018 achievement data shows: 39 students in Total</p> <p>Reading 67 % (26 students) at and above, 33 % (13 students) below and well below</p> <p>Writing 51 % (20 students) at and above, 49 % (19 students) below and well below</p> <p>Math 77% (30 students) at and above, 23% (9 students) below and well below</p>

<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>
<p>Consistent and prioritising daily teaching of reading, writing and mathematics.</p> <p>Frequent and regular monitoring of progress towards reaching targets.</p> <p>Additional staffing was included to the junior department.</p> <p>Accelerated reading programme during the final term was added to help support learning in the junior classes.</p>	<p>Reading 67 % (26 students) at and above, 33 % (13 students) below and well below</p> <p>Writing 51 % (20 students) at and above, 49 % (19 students) below and well below</p> <p>Math 77% (30 students) at and above, 23% (9 students) below and well below</p>	<p>A contributing factor was unstable staffing throughout the whole year right across the 3 junior classes.</p> <p>We also had a number of male students from the year 4-6 class that were very high needs that came in across the year, adding pressure on teaching staff.</p> <p>We also funded a reading recovery teacher to help with our low readers in Term 3 &amp; 4.</p> <p>A number of new transient students came in well below and with huge social problems.</p>	<p>We will continue with prioritising reading, writing and maths.</p> <p>Our data tells us that we will need to focus on teaching and learning in Reading and Writing.</p> <p>Provide professional development in target areas of concern.</p> <p>Junior staff is now stable for the year. One Beginning Teacher.</p> <p>We also have an accelerated reading programme running 4 days a week- from Term 1 2019.</p> <p>Teacher Aides are working with High risk, high needs students.</p>



#### Planning for next year (2019) :

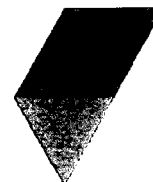
**Students:** Focus on PB4L, School Values and Mana Potential to build acceptable social behaviours.

**Leadership:** Senior Leader to regularly monitor data for Yr 1-8. Support to be given from the Senior Leadership team, including Principal, Deputy Principal. Engage with RTLB to assist with student IEP's with Special Needs (ie Behavioural & Learning difficulties)

**Teaching:** Ensure professional development for all junior staff is actioned. Ensure up to date resources are available for teaching across Reading and Writing. Training and professional development with the PACT tool. Emphasis on Writing Strategies. Accelerated Reading programme to enhance classroom programmes. Work alongside outside agencies to help, support our tamariki and their whanau. (SWISS, RTLB, Sp.Ed MOE)

**Whanau Engagement:** Continue to engage whanau on Whanau Day which will be calendared once a term. Ensure a regular cycle of Newsletters are sent out to keep whanau informed. Follow up on any attendance issues immediately, particularly for target students. Open door policy for our whanau to come in and support student learning.

**Governance:** BOT to support goals set in 2019 School Charter & Strategic Plan.



# National Standards NAG2A(b) Commentary Reporting

Schools that use *The New Zealand Curriculum* for their students in years 1 to 8 must use this template to report school-level data on National Standards.

**Important please note:** Do not include any information in this template that will result in an individual student or their achievement being identified. In cases where a cohort is less than four students **you should not** specify ethnic groups or group breakdowns in order to prevent breaching the privacy of individuals.

Date:	25/02/2019
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School Name:	Broadwood Area School	School Number:	06
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## NAG2A (b)(i) Areas of Strength

### National Standard area(s): Maths

39 students Y1-8 2018

Maths	Well below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
After 1 year at school					6	100.0%			6
After 2 years at school	1	33.3%	1	33.3%	1	33.3%			3
After 3 years at school					3	100.0%			3
End of Year 4			1	17.0%	3	60.0%	2	33.0%	6
End of Year 5					3	60.0%	2	40.0%	5
End of Year 6			1	60.0%	1	60.0%			2
End of Year 7	1	9.6%	3	27.0%	6	54.0%	1	9.5%	11
End of Year 8	1	33.3%			1	33.3%	1	33.3%	3

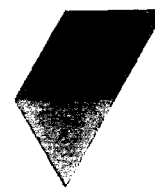
Math 77% (30 students) at and above, 23% (9 students) below and well below

Falling below our set target of 85%.

### Discussion:

3 students WB, 6 students B, 5/8 students from the year 7&8 class present B & WB.

Students arriving into the school have come in WB and B. Predominately the students that have been here for a year or two are at achieved and above.



## NAG2A (b)(i) Areas for Improvement

### National Standard area(s): Reading & Writing

39 students Y1-8 2018

#### Reading

Reading	Well below Number	Well below Proportion	Below Number	Below Proportion	At Number	At Proportion	Above Number	Above Proportion	Total Number
Start 1 year at school					6	100.0%			6
Start 2 years at school			1	33.3%	2	66.6%			3
Start 3 years at school					2	66.6%	1	33.3%	3
Start of Year 4			1	10.0%	3	60.0%	2	40.0%	6
Start of Year 5			1	20.0%	2	40.0%	2	40.0%	5
Start of Year 6			1	50.0%	1	50.0%			2
Start of Year 7	5	45.0%	3	27.5%			3	27.5%	11
Start of Year 8			1	33.3%	2	66.6%			3

Reading 67 % (26 students) at and above, 33 % (13 students) below and well below

Well below our expected target goal of 85%

#### Writing

Writing	Well below Number	Well below Proportion	Below Number	Below Proportion	At Number	At Proportion	Above Number	Above Proportion	Total Number
After 1 year at school					6	100.0%			6
After 2 years at school			3	100.0%					3
After 3 years at school	1	33.3%					2	66.6%	3
End of Year 4			4	60.0%			2	40.0%	6
End of Year 5			1	20.0%	2	40.0%	2	40.0%	5
End of Year 6			1	50.0%	1	50.0%			2
End of Year 7	2	18.0%	6	54.5%	3	27.6%			11
End of Year 8			1	33.3%	2	66.6%			3

Writing 51 % (20 students) at and above, 49 % (19 students) below and well below

Well below our expected target goal of 85%

#### Discussion:

Reading and Writing will be a focus for 2019. We will be setting up an accelerated reading programme which will run 4 days a week period 1&2 on the timetable. We will also be focusing on Writing and all junior staff will attend PD around Writing and using the Writing PACT tool. Writing samples will be moderated in house by all teachers of English to ensure consistency in marking.



**NAG2A (b)(ii) Basis for Identifying Areas for Improvement**

**NAG2A (b)(iii) Planned Actions for Lifting Achievement**

**Discussion:** Analysis of data. Early intervention. Professional discussion between junior teachers and Principal. Upgrade resources for teaching. Robust routines in class. Regular consultation with whanau. Use of KAMAR to monitor attendance and progress at regular intervals. AREA acronym (Achievement, Retention, Engagement, Attendance) used to facilitate Management and Syndicate meetings. Professional Development requirements in Writing and using the PACT tool. IEP's written in collaboration with whanau and RTLB, outside agencies. Stability of quality staffing is a focus across the schoolwide.

**NAG2A (b) (iv) Progress Statement**

**Discussion**

# Broadwood Area School - Te Kura Takiwa O Manganuiowae 2018 Final Data

Year 9	Mathematics	BELOW
	2 / 3 66.6%	1 / 3 33.3%
Maori	2 66.6%	1 33.3%
Boys	2 66.6%	1 33.3%
Girls	0	0

Year 10	Mathematics	BELOW
	4 / 5 80%	1 / 5 20%
Maori	4 80%	1 20%
Boys	2 40%	1 20%
Girls	2 40%	0

Year 9	Reading	BELOW
	2 / 3 66.6%	1 / 3 33.3%
Maori	2 66.6%	1 33.3%
Boys	2 66.6%	1 33.3%
Girls	0	0

Year 10	Reading	BELOW
	1 / 5 20%	4 / 5 80%
Maori	1 20%	4 80%
Boys		3 60%
Girls	1	1 20%

Year 9	Writing	BELOW
	1 / 3 33.3%	1 / 3 33.3%
Maori	1 33.3%	1 33.3%
Boys	1 33.3%	1 33.3%
Girls	0	0

Year 10	Writing	BELOW
	2 / 5 40%	3 / 5 60%
Maori	2 40%	3 60%
Boys		3 60%
Girls	2 40%	

# Achievement in NCEA and UE: Broadwood Area School

PR2 - Enrolment Based Cumulative Overall Results

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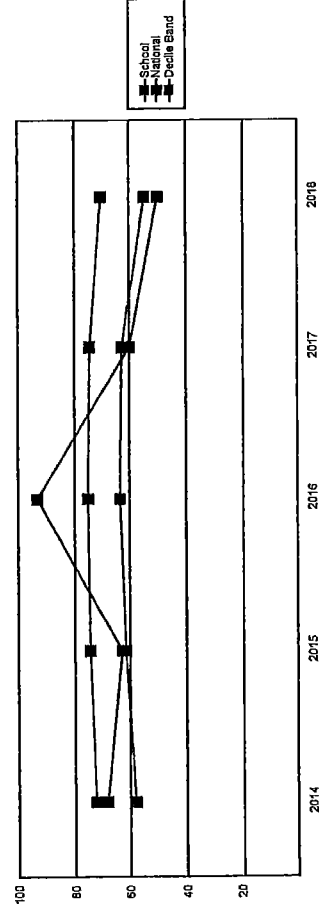
## Broadwood Area School

## National

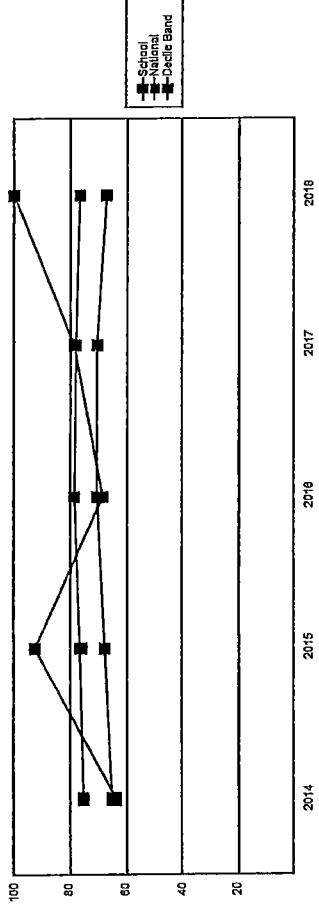
## Decile 1-3

Academic Year	Year 11			Year 12			Year 13		
	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3	NCEA L1	NCEA L2	NCEA L3
2014	68.0	63.6	40.0	72.4	75.1	59.6	58.3	65.1	45.4
2015	63.0	92.9	66.7	74.5	76.3	62.5	61.7	67.9	49.9
2016	93.3	68.8	66.7	75.3	78.4	64.0	63.3	70.7	53.7
2017	60.0	78.6	40.0	74.5	78.0	65.2	62.9	70.7	55.3
2018	50.0	100.0	81.8	70.5	76.4	64.4	55.1	67.4	55.1
							UE		
							24.0		
							26.3		
							28.0		
							27.2		
							26.1		

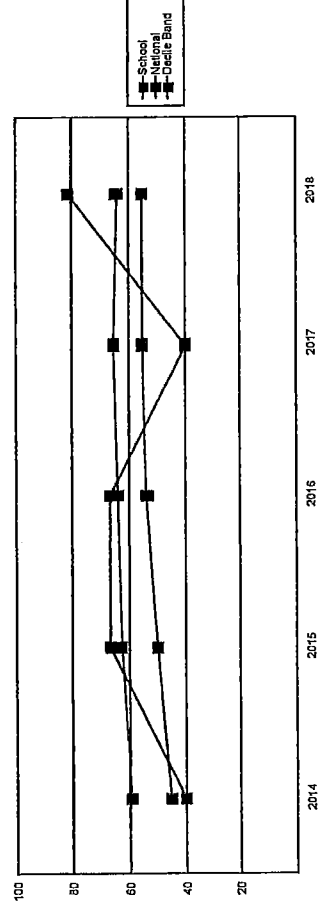
## Year 11 - NCEA Level 1



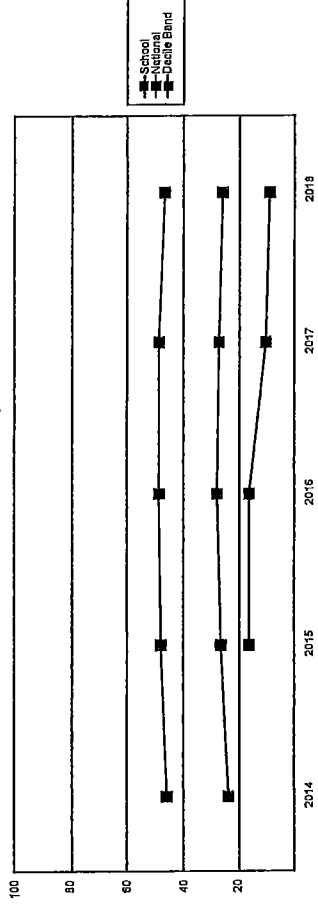
## Year 12 - NCEA Level 2



## Year 13 - NCEA Level 3



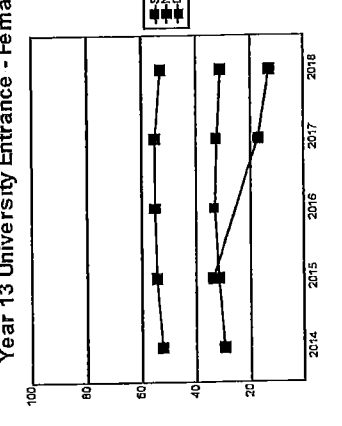
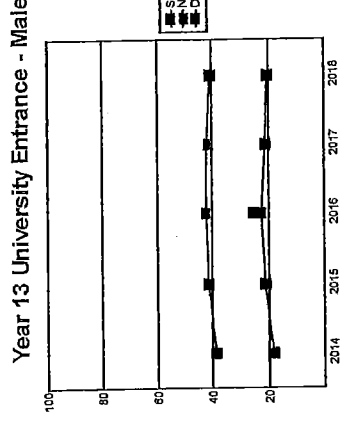
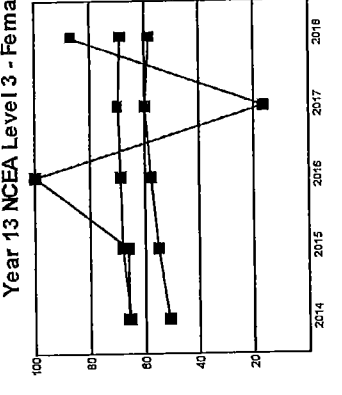
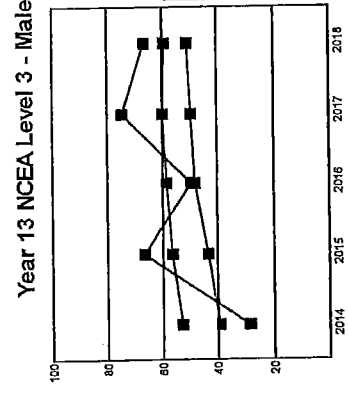
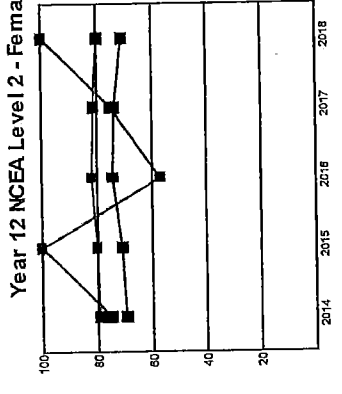
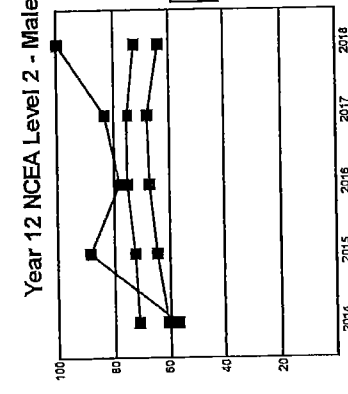
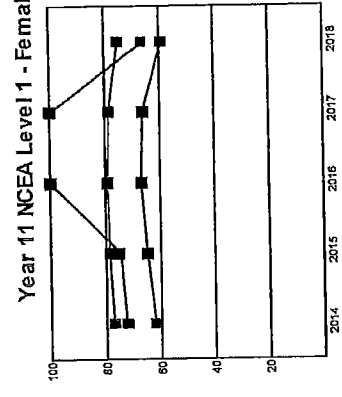
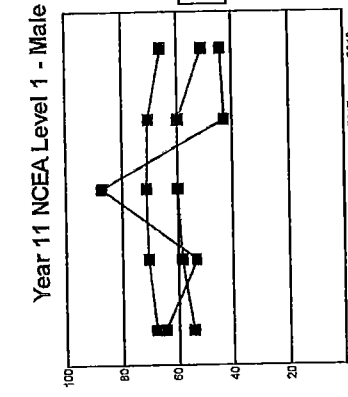
## Year 13 - University Entrance



# Achievement in NCEA and UE: Broadwood Area School

PR2 - Enrolment Based Cumulative Results by Gender

Academic Year	Broadwood Area School					National					Decile 1-3		
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 13 UE
<b>Male</b>													
2014	64.3	57.1	28.6		68.0	71.0	52.9	38.9	54.6	60.5	39.2	18.5	
2015	53.3	88.9	66.7		70.3	72.6	56.2	41.3	58.7	64.8	43.8	20.9	
2016	87.5	77.8	50.0	25.0	71.5	75.1	58.6	42.2	59.8	67.2	48.3	22.2	
2017	42.9	83.3	75.0		70.4	74.9	59.8	41.8	59.5	67.6	49.7	21.4	
2018	44.4	100.0	66.7		66.1	72.8	59.3	40.6	50.7	63.5	51.1	20.6	
<b>Female</b>													
2014	72.7	75.0	66.7		77.2	79.2	65.9	52.1	62.2	69.7	51.2	29.1	
2015	75.0	100.0	66.7	33.3	79.0	80.1	68.4	54.3	64.8	71.0	55.2	31.1	
2016	100.0	57.1	100.0		79.3	81.8	69.0	54.7	66.8	74.4	58.4	33.1	
2017	100.0	75.0	16.7	16.7	78.7	81.1	70.2	54.8	66.2	73.7	60.2	32.5	
2018	66.7	100.0	87.5	12.5	75.1	80.0	69.1	52.8	59.6	71.0	58.5	30.8	



**PARTICIPATION NCEA RESULTS 2018**

<b><u>ACHIEVEMENT DATA FOR THE YEAR 2018</u></b>	<p><b><u>YEAR 11 COHORT: 11 students in the Year 11 Cohort</u></b> 6/11 (54%) students gained 80 credits or above at NCEA Level 1 with 1 student gaining Level 1 &amp; 2 5/11 (45%) students did not complete NCEA Level 1</p> <p><b><u>YEAR 12 COHORT: 5 students in the Year 12 Cohort</u></b> 5/5 students (100%) students gained 60 or above at NCEA Level 2 1 student gained Level 1&amp;2 - 2018</p> <p><b><u>Year 13 COHORT: 10 students in the Year 13 Cohort</u></b> 8/10 (80%) students gained 60 or above at NCEA Level 3 1/10 10% student gained UE</p>
<b><u>ATTENDANCE FOR ALL YEAR 2018</u></b>	<p>YEAR 11: 66% YEAR 12: 61.8% YEAR 13: 65.4% UE: 10%</p>



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF  
BROADWOOD AREA SCHOOL'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

57 Clyde Street  
PO Box 627  
WHANGAREI 0140  
Phone: (09) 438 2312  
Fax: (09) 438 2912  
info@bennettca.co.nz  
www.bennettca.co.nz

The Auditor-General is the auditor of Broadwood Area School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 2 to 20 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2019. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board of Trustees for the financial statements**

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



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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Steve Bennett**

**BENNETT & ASSOCIATES**

On behalf of the Auditor-General  
Whangarei, New Zealand

