

# BREAM BAY COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 20

**Principal:** Wayne Buckland

**School Address:** Peter Snell Road, Ruakaka

**School Postal Address:** PO Box 111, Ruakaka, NORTHLAND, 0151

**School Phone:** 09 432 8226

**School Email:** ksandford@breambaycollege.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
James Miller	Chairperson	Elected	Jun 2019
Wayne Buckland	Principal	ex Officio	
Jane McQueen	Parent Rep	Elected	Jun 2019
Derek Heiwari	Parent Rep	Elected	Jun 2019
Mike Swords	Parent Rep	Elected	Jun 2019
Selina Gordon	Parent Rep	Elected	Jun 2019
Heather Jacobson	Parent Rep	Elected	Jun 2019
Ramari Pirihi	Parent Rep	Co-opted	Jun 2019
John Cunningham	Staff Rep	Elected	Jun 2019
Molly Neal	Student Rep	Elected	Aug 2019

**Accountant / Service Provider:** Education Services Ltd

# BREAM BAY COLLEGE

Annual Report - For the year ended 31 December 2018

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Kiwisport

# Bream Bay College

## 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.

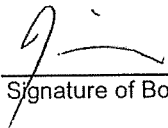
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

James Miller

Full Name of Board Chairperson



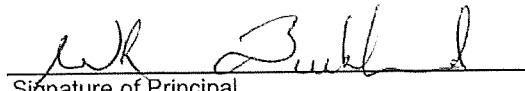
Signature of Board Chairperson

31 / May 2019

Date:

Wayne Russell Buckland

Full Name of Principal



Signature of Principal

31 / May 2019

Date:

**Bream Bay College**  
**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	6,088,249	4,920,309	5,638,550
Locally Raised Funds	3	367,691	219,000	511,349
Interest Earned		15,497	8,000	26,397
Gain on Sale of Property, Plant and Equipment		285	1,000	-
International Students	4	45,258	12,000	12,839
		<u>6,516,980</u>	<u>5,160,309</u>	<u>6,189,135</u>
<b>Expenses</b>				
Locally Raised Funds	3	235,953	105,550	365,192
International Students	4	45,804	11,030	28,525
Learning Resources	5	4,135,792	3,339,683	3,844,290
Administration	6	338,312	294,630	312,057
Finance Costs		4,418	1,000	4,286
Property	7	1,602,575	1,014,098	1,388,135
Depreciation	8	195,654	153,265	180,487
Loss on Disposal of Property, Plant and Equipment		-	1,000	-
Transport		-	304,000	-
		<u>6,558,508</u>	<u>5,224,256</u>	<u>6,122,972</u>
<b>Net Surplus / (Deficit)</b>		<b>(41,528)</b>	<b>(63,947)</b>	<b>66,163</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>(41,528)</b></u>	<u><b>(63,947)</b></u>	<u><b>66,163</b></u>

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



**Bream Bay College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	1,694,573	1,704,080	1,199,287
Total comprehensive revenue and expense for the year	(41,528)	(63,947)	66,163
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	27,995
School House	-	-	401,128
<b>Equity at 31 December</b>	<b>1,653,045</b>	<b>1,640,133</b>	<b>1,694,573</b>
Retained Earnings	1,653,045	1,640,133	1,694,573
<b>Equity at 31 December</b>	<b>1,653,045</b>	<b>1,640,133</b>	<b>1,694,573</b>

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



**Bream Bay College**  
**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	9	140,897	698,135	624,632
Accounts Receivable	10	345,436	260,885	260,885
GST Receivable		-	133,125	133,125
Prepayments		13,285	30,384	30,384
Investments	11	200,000	254,737	254,737
Funds owed for Capital Works Projects	18	3,516	-	3,516
		<u>703,134</u>	<u>1,377,266</u>	<u>1,307,279</u>
<b>Current Liabilities</b>				
GST Payable		7,180	-	-
Accounts Payable	13	396,395	391,201	391,201
Revenue Received in Advance	14	36,088	39,801	39,801
Provision for Cyclical Maintenance	15	29,289	29,863	29,863
Finance Lease Liability - Current Portion	16	20,514	12,889	12,889
Funds held in Trust	17	20,750	32,750	32,750
Funds held on behalf of Bream Bay TNG Cluster	19	121,412	54,102	54,102
		<u>631,628</u>	<u>560,606</u>	<u>560,606</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>71,506</b>	<b>816,660</b>	<b>746,673</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,693,554	909,987	903,582
Work in Progress		-	-	146,842
		<u>1,693,554</u>	<u>909,987</u>	<u>1,050,424</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	73,221	57,211	73,221
Finance Lease Liability	16	38,794	29,303	29,303
		<u>112,015</u>	<u>86,514</u>	<u>102,524</u>
<b>Net Assets</b>		<u><u>1,653,045</u></u>	<u><u>1,640,133</u></u>	<u><u>1,694,573</u></u>
<b>Equity</b>		<u><u>1,653,045</u></u>	<u><u>1,640,133</u></u>	<u><u>1,694,573</u></u>

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



**Bream Bay College**  
**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	1,484,286	1,704,762	1,393,819
Locally Raised Funds	392,686	399,685	500,644
International Students	30,495	24,000	38,301
Goods and Services Tax (net)	140,305	-	(115,508)
Payments to Employees	(701,737)	(659,626)	(646,770)
Payments to Suppliers	(1,023,009)	(1,373,148)	(1,060,250)
Cyclical Maintenance Payments in the year	(42,577)	(34,170)	-
Interest Paid	(4,418)	-	(4,286)
Interest Received	14,897	12,000	27,121
<b>Net cash from / (to) the Operating Activities</b>	<b>290,928</b>	<b>73,503</b>	<b>133,071</b>
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	285	-	-
Purchase of PPE (and Intangibles)	(917,567)	-	(157,373)
Proceeds from Sale of Investments	54,737	-	48,300
<b>Net cash from / (to) the Investing Activities</b>	<b>(862,545)</b>	<b>-</b>	<b>(109,073)</b>
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	27,995
Owners Contributions	-	-	401,128
Finance Lease Payments	(10,770)	-	3,584
Funds Administered on Behalf of Third Parties	109,526	-	(35,385)
Funds Held for Capital Works Projects	(10,874)	-	4,773
<b>Net cash from Financing Activities</b>	<b>87,882</b>	<b>-</b>	<b>402,095</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(483,735)</b>	<b>73,503</b>	<b>426,093</b>
Cash and cash equivalents at the beginning of the year	9 624,632	624,632	198,539
Cash and cash equivalents at the end of the year	9 140,897	698,135	624,632

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.





# Bream Bay College

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Bream Bay College (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 \$1000 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	20 - 40 years
Building Improvements	20 - 40 years
Furniture and Equipment	5 - 20 years
Information and Communication	5 Years
Motor Vehicles	5 Years
Textbooks	3 Years
Leased Assets	3-7 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	1,102,434	1,043,821	1,047,682
Teachers' salaries grants	3,457,948	2,650,000	3,215,210
Use of Land and Buildings grants	1,098,739	677,348	1,024,063
Resource teachers learning and behaviour grants	3,996	1,000	5,252
Other MoE Grants	240,103	120,640	154,039
Transport grants	152,298	424,000	119,491
Other government grants	32,731	3,500	72,813
	<u>6,088,249</u>	<u>4,920,309</u>	<u>5,638,550</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	15,052	12,000	35,212
Bequests & Grants	58,464	61,000	-
Activities	234,694	60,490	292,804
Trading	-	70,000	80,216
Fundraising	193	-	3,988
Other Revenue	59,288	15,510	99,129
	<u>367,691</u>	<u>219,000</u>	<u>511,349</u>
<b>Expenses</b>			
Activities	175,501	11,000	235,771
Trading	-	86,550	102,874
Fundraising costs	-	-	3,597
Other Expenses	21,752	8,000	22,950
Scholarships	38,700	-	-
	<u>235,953</u>	<u>105,550</u>	<u>365,192</u>
	<u>131,738</u>	<u>113,450</u>	<u>146,157</u>

*Surplus for the year Locally raised funds*

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	4	2	1
<b>Revenue</b>			
International student fees	45,258	12,000	12,839
<b>Expenses</b>			
Advertising	-	800	-
Commissions	4,427	1,100	1,650
Employee Benefit - Salaries	35,611	5,000	24,096
Other Expenses	5,766	4,130	2,779
	<u>45,804</u>	<u>11,030</u>	<u>28,525</u>
	<u>(546)</u>	<u>970</u>	<u>(15,686)</u>

*Surplus for the year International Students'*



### 5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	223,292	316,582	201,221
Library resources	163	1,700	151
Employee benefits - salaries	3,831,249	2,961,901	3,566,027
Staff development	24,515	28,000	36,398
Information & Communication Technology	48,926	31,500	40,493
Overseas Travel	7,647	-	-
	<u>4,135,792</u>	<u>3,339,683</u>	<u>3,844,290</u>

### 6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,660	7,800	8,020
Board of Trustees Fees	4,700	5,700	3,740
Board of Trustees Expenses	3,522	4,230	5,472
Communication	8,116	6,500	7,416
Consumables	12,789	12,600	17,237
Operating Lease	4,003	8,700	14,776
Other	71,481	40,300	51,909
Employee Benefits - Salaries	201,623	191,300	185,431
Insurance	17,418	11,500	11,936
Service Providers, Contractors and Consultancy	6,000	6,000	6,120
	<u>338,312</u>	<u>294,630</u>	<u>312,057</u>

### 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	26,374	23,900	24,468
Cyclical Maintenance Expense	42,003	33,000	32,069
Grounds	25,228	22,000	13,587
Heat, Light and Water	68,465	58,500	72,325
Rates	5,358	17,000	11,474
Repairs and Maintenance	193,297	69,850	73,631
Use of Land and Buildings	1,098,739	677,348	1,024,063
Security	3,705	4,500	3,542
Employee Benefits - Salaries	139,406	108,000	120,050
Consultancy And Contract Services	-	-	12,926
	<u>1,602,575</u>	<u>1,014,098</u>	<u>1,388,135</u>

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



### 8. Depreciation

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings	22,050	9,500	11,187
Building Improvements	16,018	13,147	15,482
Furniture and Equipment	59,759	45,926	54,083
Information and Communication Technology	52,385	47,828	56,323
Motor Vehicles	15,984	13,130	15,462
Textbooks	1,265	3,321	3,911
Leased Assets	17,554	10,203	12,015
Library Resources	10,639	10,210	12,024
	<u>195,654</u>	<u>153,265</u>	<u>180,487</u>

### 9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	200	-	522
ASB 00	9,410	608,534	534,509
ASB 01	60	-	-
ASB 50 TNG	129,058	36,240	36,240
Westpac Current Account	2,169	2,282	2,282
Short-term Bank Deposits	-	51,079	51,079
Cash equivalents for Cash Flow Statement	<u>140,897</u>	<u>698,135</u>	<u>624,632</u>

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

### 10. Accounts Receivable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	85,085	50,569	50,569
Interest Receivable	4,737	4,137	4,137
Teacher Salaries Grant Receivable	255,614	206,179	206,179
	<u>345,436</u>	<u>260,885</u>	<u>260,885</u>
Receivables from Exchange Transactions	89,822	54,706	54,706
Receivables from Non-Exchange Transactions	255,614	206,179	206,179
	<u>345,436</u>	<u>260,885</u>	<u>260,885</u>

### 11. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	200,000	254,737	254,737



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	81,320	-	-	-	-	81,320
Buildings	103,953	813,316	-	-	(22,050)	895,219
Building Improvements	106,357	3,186	-	-	(16,018)	93,525
Furniture and Equipment	395,712	89,268	-	-	(59,759)	425,221
Information and Communication Tech	116,926	43,241	-	-	(52,385)	107,782
Motor Vehicles	30,027	-	-	-	(15,984)	14,043
Textbooks	1,265	-	-	-	(1,265)	-
Leased Assets	35,245	33,181	-	-	(17,554)	50,872
Library Resources	32,777	3,434	-	-	(10,639)	25,572
<b>Balance at 31 December 2018</b>	<b>903,582</b>	<b>985,626</b>	<b>-</b>	<b>-</b>	<b>(195,654)</b>	<b>1,693,554</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	81,320	-	81,320
Buildings	1,055,965	(160,746)	895,219
Building Improvements	315,435	(221,910)	93,525
Furniture and Equipment	1,174,722	(749,501)	425,221
Information and Communication	870,489	(762,707)	107,782
Motor Vehicles	136,807	(122,764)	14,043
Textbooks	90,148	(90,148)	-
Leased Assets	99,355	(48,483)	50,872
Library Resources	168,737	(143,165)	25,572
<b>Balance at 31 December 2018</b>	<b>3,992,978</b>	<b>(2,299,424)</b>	<b>1,693,554</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	81,320	-	-	-	-	81,320
Buildings	115,140	-	-	-	(11,187)	103,953
Building Improvements	118,175	3,666	-	-	(15,482)	106,359
Furniture and Equipment	390,692	59,103	-	-	(54,083)	395,712
Information and Communication Technology	126,427	46,822	-	-	(56,323)	116,926
Motor Vehicles	37,489	8,000	-	-	(15,462)	30,027
Textbooks	5,176	-	-	-	(3,911)	1,265
Leased Assets	41,783	5,477	-	-	(12,015)	35,245
Library Resources	39,895	4,904	-	-	(12,024)	32,775
<b>Balance at 31 December 2017</b>	<b>956,097</b>	<b>127,972</b>	<b>-</b>	<b>-</b>	<b>(180,487)</b>	<b>903,582</b>

BDO Northland  
ASSURANCE *BR*

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	81,320	-	81,320
Buildings	242,649	(138,696)	103,953
Building Improvements	312,250	(205,891)	106,359
Furniture and Equipment	1,086,787	(691,075)	395,712
Information and Communication	827,248	(710,322)	116,926
Motor Vehicles	136,807	(106,780)	30,027
Textbooks	90,148	(88,883)	1,265
Leased Assets	66,174	(30,929)	35,245
Library Resources	165,303	(132,528)	32,775
<b>Balance at 31 December 2017</b>	<b>3,008,686</b>	<b>(2,105,104)</b>	<b>903,582</b>

### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	95,691	160,354	114,422
Accruals	6,820	6,420	6,420
Capital accruals for PPE items	-	-	45,932
Banking staffing overuse	9,735	-	-
Employee Entitlements - salaries	255,614	206,179	206,179
Employee Entitlements - leave accrual	28,535	18,248	18,248
	<b>396,395</b>	<b>391,201</b>	<b>391,201</b>
Payables for Exchange Transactions	386,660	391,201	391,201
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	9,735	-	-
	<b>396,395</b>	<b>391,201</b>	<b>391,201</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Students in Advance	23,538	38,301	38,301
Revenue Received In Advance	12,550	1,500	1,500
	<b>36,088</b>	<b>39,801</b>	<b>39,801</b>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	103,084	54,074	102,989
Increase to the Provision During the Year	42,003	33,000	32,069
Use of the Provision During the Year	(42,577)	-	(31,974)
Provision at the End of the Year	<b>102,510</b>	<b>87,074</b>	<b>103,084</b>
Cyclical Maintenance - Current	29,289	29,863	29,863
Cyclical Maintenance - Term	73,221	57,211	73,221
	<b>102,510</b>	<b>87,074</b>	<b>103,084</b>



#### 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 Actual	2018 Budget (Unaudited)	2017 Actual
No Later than One Year	\$ 22,747	\$ 12,889	\$ 15,677
Later than One Year and no Later than Five Years	41,634	29,303	34,376
	<u>64,381</u>	<u>42,192</u>	<u>50,053</u>

#### 17. Funds held in Trust

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 20,750	\$ 32,750	\$ 32,750
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>20,750</u>	<u>32,750</u>	<u>32,750</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

#### 18. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fume Cabinet Project	<i>in progress</i>	(2,442)	-	-	-	(2,442)
In-Line Heating	<i>in progress</i>	(4,112)	-	-	-	(4,112)
Sewer & Stormwater	<i>in progress</i>	10,070	-	-	-	10,070
Totals		<u>3,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,516</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	(6,554)
Funds Due from the Ministry of Education	10,070
	<u>3,516</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Fume Cabinet Project	<i>in progress</i>	(2,585)	-	143	-	(2,442)
In-Line Heating	<i>in progress</i>	-	13,725	9,613	-	(4,112)
Sewer & Stormwater	<i>in progress</i>	-	-	10,070	-	10,070
Totals		<u>(2,585)</u>	<u>13,725</u>	<u>19,826</u>	<u>-</u>	<u>3,516</u>



#### 19. Funds held on behalf of Bream Bay TNG Cluster

Bream Bay College is the lead school and holds funds on behalf of the Bream Bay Transport Network Cluster, a group of schools funded by the Ministry of Education to share transport routes.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	54,103	54,102	69,313
Funds Received	846,292	-	835,570
Funds Spent on Behalf of the Cluster	778,983	-	850,781
<b>TNG Distribution of Funds</b>			
Bream Bay College	66,256	-	28,131
One Tree Point School	834	-	1,015
Ruakaka Primary	30,383	-	9,519
Waipu Primary	23,939	-	15,437
<b>Funds Held at Year End</b>	<b>121,412</b>	<b>54,102</b>	<b>54,102</b>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

<b>Current Assets</b>			
Cash at bank	129,058	-	36,240
Other Receivables	46,570	-	75,689
<b>Current Liabilities</b>			
Operating Creditors	175,628	-	111,929
<b>Non Current Liabilities</b>			
Borrowings	-	-	-
<b>Equity</b>			

#### 20. 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.





## 21. 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	4,700	3,740
Full-time equivalent members	0.35	0.26
<i>Leadership Team</i>		
Remuneration	1,608,892	1,596,858
Full-time equivalent members	17.00	18.00
Total key management personnel remuneration	1,613,592	1,600,598
Total full-time equivalent personnel	17.35	18.26

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	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	3.00	3.00
	3.00	3.00

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

## 22. 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	-	-

## 23. 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.

**24. Commitments**

**(a) Capital Commitments**

As per note 19, the Board has entered into contract agreements for capital works projects as agents for the Ministry of Education. The projects are fully funded by the Ministry of Education. (Capital commitments at 31 December 2017: as in 2018)

**(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	-	4,003
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	4,003

**25. 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.

**26. 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	140,897	698,135	624,632
Receivables	345,436	260,885	260,885
Investments - Term Deposits	200,000	254,737	254,737
<b>Total Loans and Receivables</b>	<b>686,333</b>	<b>1,213,757</b>	<b>1,140,254</b>

**Financial liabilities measured at amortised cost**

Payables	396,395	391,201	391,201
Borrowings - Loans	-	-	-
Finance Leases	59,308	42,192	42,192
Painting Contract Liability	-	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>455,703</b>	<b>433,393</b>	<b>433,393</b>

**27. Events After Balance Date**

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

**28. Comparatives**

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



# 2018 Annual Plan – Completed January 2019

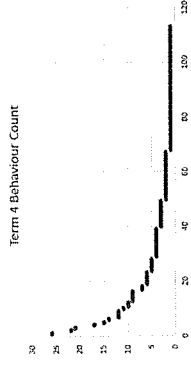
## Learning Targets

	2014	2015	2016	2017	2018 Target	Comment
8, 9 and 10 students below Merit diplomas (SAR students)	11, 14 and 16	10, 18, and 7	15, 20, 21		No more than 5, 9 and 4 respectively (half)	Yr 8: T1-84.2 Yr 9: T1 -92.2 Yr 10: T1 - 88
Yr 11 NCEA Level 1	84.6% (+6)	90.9 (+8)	84.3	86.8	80% + first try	T1 - 86.2 T2 - 83.6 T3 - 83.3 T4 - 84.3
Yr 12 NCEA Level 2	92.5% (+11)	87.0 (+3)	85.1	85	80% + first try	T1 - 91.7 T2 - 87 T3 - 84.4 T4 - 82.2
Yr 13 NCEA Level 3	62.5% (+2)	67.4 (+2)	65.8	76.5	70% + first try	T1 - 58 T2 - 63, T3 - 69.8 T4 - 61.9

## Other Targets

	2015	2016	2018 Target	Action	Target Date	Evaluation
Students with devices	100	100	100	Assistance is provided to families in need	End of term 1	
Attendance	84.1	86	65% (350) above 90% attendance	DPs / Deans will ensure that all attendance issues are followed up and sorted  The target will be monitored quarterly  Absences of at risk students will be text to parents  The stripe incentive for attendance will be continued	EOY and EOT	Overall Boys Girls Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Term 1 - 258 students >90%, 159 students <90% and >80% Term 2 - 257 students >90%, 140 students <90% and >80% Term 3 - 223 students >90%, 156 students <90% and >80% Term 4 - 218 students >90%, 173 students <90% and >80%

Behaviour incidents				20% reduction +ve behaviour notes are recorded and reported	Work flows will be provided for all behaviour notes to ensure follow up  Students with more than 15 behaviour notes will have a future directions conference including vocational guidance	EOY and EOT	<div data-bbox="199 280 550 952"> <h3>Term 1 Behaviour</h3> </div> <div data-bbox="598 280 917 952"> <h3>Term 2 Behaviour</h3> </div> <div data-bbox="965 280 1364 952"> <h3>Term 3 Behaviour Count</h3> </div>
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There was a significant drop in behaviour notes in term 4  
 The work flow system is up and running



Strategic Goal 1: The school fosters a culture centred on respect, citizenship and achievement; students are actively involved in learning and its application, and take pride in their communities.						
Base Line Data: The College fosters citizenship through the 6Cs, the stripes system and recognises these through the junior diploma, stripes assemblies and prizegivings. A culture of respect is intentionally taught through the 6Cs at junior levels. The Leaders of Learning are designing programmes to actively involve students in learning through their work on deep learning and NPDL. The curriculum areas are constantly look for authentic opportunities for students to interact with the community.						
Area / focus (Objectives)	Intervention \ Actions (How)	Outcomes \ Targets (The measure)	Responsible	Target Date	Date Ach	5. Evaluation of effectiveness (Mid-Year review and End of Year review)
<p>The school fosters a culture centred on</p> <ul style="list-style-type: none"> <li>• Respect</li> <li>• Citizenship</li> </ul>	Respect week	Held in term 3 Diversity is celebrated	All staff			Respect week ran smoothly with high participation rates across the school
	Prizegiving citizenship awards are generated from the 6C's for juniors and work habits for seniors. These will replace effort and achievement commendations	50% of students qualify for a citizenship commendation	DPs			

The school fosters a culture centred on

- Achievement

Maori boys 6C's gpa will be a target area for all departments

The 6Cs GPAs will be lifted 10% for Maori boys  
 All staff will continue to finesse their deep learning practices

All staff

### 6C's graph

#### Year 7 to 10 Maori Boys

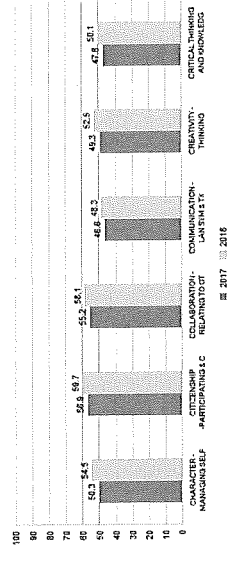
Average GPA



Year	CHARACTER - MANAGING SELF	CITIZENSHIP - PARTICIPATING & C	COLLABORATION - RELATING TO OTHERS	COMMUNICATION - LEARNING & THINKING	CREATIVITY - THINKING	CRITICAL THINKING AND KNOWLEDGE
2017	50.0	49.5	54.6	48.9	50.9	48.5
2018	49.5	48.5	48.9	48.1	45.1	44.5

#### Year 7 to 9 Maori Boys

Average GPA



Year	CHARACTER - MANAGING SELF	CITIZENSHIP - PARTICIPATING & C	COLLABORATION - RELATING TO OTHERS	COMMUNICATION - LEARNING & THINKING	CREATIVITY - THINKING	CRITICAL THINKING AND KNOWLEDGE
2017	50.3	50.3	55.2	48.6	49.3	47.6
2018	54.5	50.7	58.1	48.3	52.5	50.1

There were pleasing improvements in all 6C's for year 7 to 9 Maori Boys. This year's yr 10 Maori Boys proved difficult and 3 boys are repeating year 10.

Students are actively involved in learning and its application	Junior school cross curricular collaboration Collaborative inquiry groups and Neuroscience PD Professional development and Appraisal re-alignment	Junior movie night in term 2 Staff capacity building and development takes place 2 weekly for terms 1 to 3 Staff meetings held two weekly. Group inquiries reported on. Appraisal network working in reformatting structure.	LOLS PD Committee Staff PD Committee	The across school movie project was a success again this year. Students produced a wider range of videos and were well engaged for the week. The results have not been published yet. Staff collaborative enquiry groups are running well. Our staff meetings are contributing to time for these throughout the year. Staff meetings have been held on a regular basis throughout the year. Staff are actively engaged in the inquiry process. All appraisal have been completed
Students take pride in their communities	Community pride is celebrated in Assemblies The maintenance plan is further prioritised There will be a stripes assembly per term	Pride in community is celebrated The environment is continually improved Participation levels are raised	DPs and Principal Caretaker and Principal BayM	The array of achievements celebrated at assemblies is growing and diversifying The caretaker and painter worked on the Whare for term 1 and 2. We had extra help come in in the T2 and T3 holidays doing chemical washing and water blasting. Most of the year 10 projects have had a school improvement focus. Stripes assemblies are working well and going well.

Strategic Goal 2: Staff and students will confidently use a range of technologies

Base Line Data:

Students not bringing their devices in 2017 cause device use to drop off. We will need to make a concerted effort in 2018 to alleviate this.

Area / focus (Objectives)	Intervention \ Actions (How)	Outcomes \ Targets (The measure)	Responsible	Target Date	Date Ach	Evaluation of effectiveness (Mid-Year review and End of Year review)
Staff will confidently use a range of technologies	Targeted PD is provided to support	All course work is available online	LOLS	Day Term 1		Met

	online course provision							
	A PD focus is leveraging digital to enhance \ support learning	Technology to enhance learning is used on a lesson by lesson basis Registration / appraisal is completed online	Staff	Ongoing	Happening			
Students will confidently use a range of technologies	All students are supported to have devices Publication forums are provided The leveraging digital competencies are intentionally taught	A minimum of re-synthesised publication of information from all topics is achieved Students Leveraging digital skills are developed in all teaching topics	Staff / PD committee	Day 1 Term 1				
			Staff / LoLs	Ongoing	The use of digital technology takes place in all classrooms and a student will not survive if they do not have a device. Publication of work and authentic application is growing. The latest is the sale of pieces of art produced by students.			
			Staff / LoLs	Ongoing	Happening			

Strategic Goal 3: Maintain and invest in property and facilities that allow all staff, students and caregivers to take pride in the school and provide an environment that creates high expectations					
Base Line Data: The painting plan was updated in 2017 for the 10ypp. The property maintenance systems are being improved. The cleaning of the school remains at an all time high. Steam cleaning of the carpets will need to be addressed. Recycling is active within the college. The PTA is working with the caretaker productively to maintain all gardens.					
Area / focus (Objectives)	Intervention \ Actions (How)	Outcomes \ Targets (The measure)	Responsible	Target Date	Date Ach
To take pride in the school	Centre of school ground levels are reshaped	Centre of the school	BucW SprM	EOY	
					Evaluation of effectiveness (Mid-Year review) Yet to start work on this

<p>Provide an environment that creates high expectations</p>	<p>Term by term inspections take place by senior leadership team</p> <p>Items identified are scheduled to be remedied in a timely fashion</p>	<p>A termly maintenance list is maintained and key items are remedied and reported to the board</p>	<p>BucW SprM</p>	<p>EOTs</p>		<p>Working well.</p>
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Strategic Goal 4: Provision the school with Modern Learning Environment (MLE) furniture, equipment and use future 'property' funding to convert buildings to MLE configurations.

Base Line Data:

ILE furniture has been purchased for all classrooms. The ILE furniture for the Whare has been purchased and is in use in the auditorium.

Area / focus (Objectives)	Intervention \ Actions (How)	Outcomes \ Targets (The measure)	Responsible	Target Date	Date Ach
ILE furniture	Furniture and TVs purchased in term 1	Sound systems and wiring will be upgraded where needed  All classrooms will receive more MLE furniture	BucW	End of Term 1	Purchased
<i>MLE buildings</i>	Meet with MOE and MOAI to complete the feasibility study and build 7 roll growth classrooms  The Whare project is built  A new year 7/8 block  A new science block  A refurbished science area to an English area	The College will start its new SYA program in July 2017.  The Whare is built	BucW / Board	Term 2	Feasibility study completed and we are now waiting on the MOE to say yes or no  Blessing on Monday 6 <sup>th</sup> August. Opening on Saturday 8 <sup>th</sup> September  Waiting on the MoE



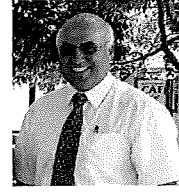
Strategic Goal 5: To promote the school as a positive, innovative learning environment, through sharing successes that support students to reach their goals.

Base Line Data:

The College's web site is highly rated. The college's newsletter is published on line fortnightly. The College produces a school magazine that 1 copy is given free to each family.

Area / focus (Objectives)	Intervention \ Actions (How)	Outcomes \ Targets (The measure)	Responsible	Target Date	Date Ach	5. Evaluation of effectiveness (Mid Year review and End of Year review)
To promote the school as a positive, innovative learning environment	Regular focused newsletters are published  Active seeking of public opportunities to showcase students	Celebrate going digital ILE/MILE 6Cs Learning partnerships  Panimals... and performances...	Principal  LoLs	Ongoing  End of term 1		Newsletters are published 2 weekly  Our students continue to be commended when they are out of school or have presenters in school working with them. They are "nice"
By sharing successes that support students to reach their goals.		Prizegivings Stripes  Authentic presentation evenings take place at the end of terms  Photos show students doing work, not just showing finished products  A Hall of recognition evening is held and the first set of ex students is inducted.	BayM  LoLs  Teaching staff  BayM, BucW	Ongoing  End of terms  WebB  Term 3		All good  Year 7/8 x2, Art yes. I will ask LoLs  Yes, happening  Not progressed

# The Principal's Annual Report 2018



Tēnā Koutou katoa

Ki nga Rangatira mā, Matua Paraire, Whaea Heidi, Dr. Teriana Maheno, Neil McLeod, Jack Stewart, Cliff Russell, Malcolm Norton ngā mātua, ngā tamariki, ngā whanau whānui o te kura nei, Tēnā Koutou, Tēnā Koutou, Tēnā Koutou Katoa

## **Welcome Everyone**

To our most esteemed guests, the parents, the children, the extended whanau of this school.

I welcome you once, I welcome you twice, I welcome you thrice.

It is a great pleasure to be here today to celebrate the achievements of our seniors and to present my 17<sup>th</sup> Annual Report for Bream Bay College. 2018 has been another exciting year.

## **College Roll**

The College roll on the 1<sup>st</sup> of March was 537. The roll for 2019 is expected to be in excess of 560 students. Our guaranteed minimum roll from the Ministry of Education for 2018 is 553.

## Academic

	Year 11	Year 12	Year 13	UE
2017 BBC	83.6	77.1	70.3	45.9
2017 National	74.6	78.5	65.7	50.2
2017 Difference	+9.0	-1.4	+4.6	-4.3
2016 BBC	75.6%	79.2%	61.9%	47.6%
2016 National	75.5%	78.4%	64.5%	49.2%
2016 Difference	+0.1	+0.8	-2.6	-1.6

There were 23 Senior 100+ Club members and 68 Junior 100+ Club members in 2017. We are on track for 26 Senior 100+ Club members and 69 Junior 100+ Club members for 2018.

Bream Bay College is in its third year of being part of NPDL (New Pedagogies for Deep Learning) Global group, which is a global alliance of schools working toward Deep Learning under the lead of internationally acclaimed education change expert Michael Fullan. The language of learning is now clearly linked to the 6C's (Citizenship, Character, Creativity, Communication, Collaboration, and Critical Thinking and Problem Solving) and we are introducing more cross curricular learning activities. Learning partnering, presenting the learning and using the learning to actually do something is becoming more the norm.

We have consciously trimmed the stationery lists for 2019 so that parents are not paying unnecessarily for books etc when the information is stored electronically. Having a device is now essential to learning.

The College's Gateway programme now involves more than 50 students. Students in Years 11, 12 and 13 can earn work-based credits and do work exploration through this programme. The community reports positively on our students who are doing placements.

Mental Wellbeing mainly in the form of anxiety is a growing international issue. For this reason mental wellbeing has been selected by the Hub as a cross schools Kahui Ako Learning challenge for 2019. We are investigating the programs that are available under the positive psychology banner.

FARNET, a consortium of 23 schools that provides online courses, is now in its third year of being hosted by Bream Bay College. We now have a new ePrincipal Amanda King. Amanda is now looking at how we can grow the opportunities in the online learning environment for the benefit of our students and the students in the other schools.

Awards and Scholarships. This year we are pleased to announce two more scholarships as part of the impressive Bream Bay College line up. RefiningNZ has been working with the College collaboratively and as part of this has agreed to give two Scholarships per year to students studying STEM (Science, Technology, Environmental and Mathematics) subjects and going on to STEM degrees to the total value of \$11,500 per year for 3 years. These two scholarships alone with the George Watt awards - \$15,000, Harvey Abercrombie Primary Industries award - \$5,000 and the Dr McBirney Memorial award - \$1,200, Dux award - \$150, Proxime accessit - \$50, Waipu Lions award - \$500, Marsden Lions awards - 2x\$300 and the Senior 100+ Club -



\$2,700 means that we will be giving away a total of \$94,200 in school based awards. This year we also have Scholarships awarded from outside agencies of the value \$10,000, \$10,000, \$5,000, \$6,500, \$25,000, \$5,000 and \$5,000 or a total of \$66,000. In the junior school we have the 100+ Club awards that total to \$6,900.

### **Co-curricular**

The College year continues to be packed with co-curricular activities and our students continue to excel at the highest levels. The Inter-house competition has been strongly contested again this year. Congratulations to Inverness for taking out the competition for the fifth year in a row. This year they came from behind and headed off Ross in the last two competitions.

Our Kapa haka Rōpu performed with distinction at the Tai Tokerau Festival which was held at Kerikeri High School.

The College Rugby League team won the Adam Blair Trophy by winning Tai Tokerau Rugby League competition. They beat Whangarei Boys High School in what many would consider an upset win.

We had 6 students nominated in different code areas for the ASB Sports awards. Three students won their code area. They are Paul Linton – Swimming, Ashleigh Kramer – Olympic Weight Lifting and Klies Kaiarake – Rugby League.

With the addition of another fully trained music teacher the Music department has continued to blossom. There is a wider range of talent being showcased at many

different events to much larger audiences. The Panimals continue to be a crowd favourite. Congratulations to Alien Weaponry who are now an international item. Henry de Jong left us at the end of 2017 and Lewis de Jong left us mid year to go on the road overseas. Niel de Jong who is the stage manager for Alien Weaponry continues to share his knowledge and skills 1 day per week when they are in the country. I have asked Niel what are the top 3 things he would say about Alien Weaponry and he said

*1. Releasing Alien Weaponry's debut album, Tu, which entered number one on the New Zealand music charts in the first week of release. It is listed as one of 2018's top twenty five albums by both Loudwire and Revolver Magazine in the USA. The single "Kai Tangata" spent 13 weeks at number one on the "Devils Dozen" music chart by Sirius XM radio in the USA; and has remained on that chart for 5 months now.*

*2. Alien Weaponry is nominated for six categories in the New Zealand Music Awards. Best Album, Best Group, Best Maori Artist, Best Rock Artist, Best producer and Best Engineer. They will be performing live at the Music Awards ceremony on November 15.*

*3. Alien Weaponry has recently returned from a 3-month tour of Europe, where they played to record-breaking crowds at some of the world's largest music festivals, including Bloodstock Festival in the UK and Wacken Open Air in Germany (the largest heavy metal festival in the world).*

*In 2 weeks, they will embark on their first tour of the USA, playing 22 shows supporting American Industrial metal pioneers Ministry. In 2019 they will*

*tour Australia, Europe and other parts of the world, where they will be appearing with the likes of Slipknot, Tool, and Parkway Drive.*

Congratulations Alien Weaponry for becoming an international sensation.

Our community continues to support our College groups in many ways. The Waipu Lions and Marsden Lions have supported local and national trips and activities. The Car and Bike show is becoming a regular fundraiser for major trips in the College.

The Bream Bay College Ball continues to be a highlight of the year for seniors. The students looked amazing and were a credit to themselves and their families. We had 177 in attendance plus staff. The theme was "La Selva de Dorado." The students looked amazing, behaved impeccably and had a great time.

The ups and down around the 2018 Stage Challenge competition did not put off our students who committed to their theme in term 1 and worked towards a performance under whatever umbrella that finally was agreed on. In the end, Showquest took over the drama based competition and our students hard work paid off with them winning the Tai Tokerau competition with their performance of "Light of Life" based around the issues faced by families in relation to suicide. The directors were Ceili Lea and Kara-Jane Beckham. The other awards were: Performance Skills, Design Award, Soundtrack Award, Drama Award and the STAR award for Spirit. The performance was outstanding and helped with discussions around suicide prevention. After 2 (two) very challenging themes in 2017 and 18 we are looking to have a lighter theme for 2019.

## College Haka

I wish to acknowledge the work of Patuharakeke and our community in creating the Bream Bay College haka. It was first performed publically at the opening of our whare Te Rerenga Kōtuku. The whole school has learned it now. We look forward to building its use into the tikanga of the College. The ideas came from the kura and Patuharakeke and the haka was then written by Wikitoria Repia and Francis Toko.

### **Ko Te Whanga-ā-Tamure e ngūnguru nei**

I au, au, aue hā x2

### **I ahaha**

Ka tū te ihi, ihi ka tū te wanawana ki runga o Manaia e  
tū iho nei e tū iho nei!

### **Ko Te Whanga-ā-Tamure e tū nei**

E mau ana i ngā tāonga tukuiho a  
Tāne-nui-a-rangi

Nāna i tākoha mai ki a mātou

Ko te kete tuauri

Ko te kete tuatea

Ko te kete aronui

Me whakapono ki ngā tikanga, ki ngā uara

Ko te aroha, ko te mahi tahi, ko te manaaki ki te

tangata kia kore ai e ngaro ki te pō e

I ahaha

### **E ai ki te kōrero o te kura nei**

*"He hupana ki te angitu"*

Kia kaha rawa tatou ki te whai i ngā teiteitanga o tō  
ake āo

Ki ngā mea e manako, e ngākau nui ana

Kia tū pakari, kia tū maia, kia tū motuhake mō ake

tonu atu e

### **Anei rā ngā taiohi o Te Whanga-ā-Tamure**

E mau ana ki to matou kaupapa rangatira e

### **Me papahueke**

Me papahueke

### **Ko Te Whanga-ā-Tamure e ngunguru nei**

I au, au, aue hā! HI!

### **Ko Te Whanga-ā-Tamure e ngūnguru nei**

I au, au, aue hā x2

### **I ahaha**

The essential force, the shiver and quiver from our  
sacred mountain Manaia stands above us

### **Here stands Bream Bay College**

We hold fast to the prestigious gifts we have inherited  
from Tāne-nui-ā-rangi

They are the baskets of knowledge that continue to  
guide us in all we do, in all we wish to achieve

We will stay faithful to the principles and the values of  
love, sharing and working together, and looking after  
each other. We hope to practise these values so that  
they will not be forever lost.

I ahaha

### **As said in the school motto**

*"A springboard to success"*

Let us continue to strive for greatness in our own  
world. Our hopes and all that is true in our hearts. So  
that we may stand proud, stand confident and stand  
independently forevermore.

### **Here we are the students of Bream Bay College**

Holding on to the philosophy of our school and what  
we believe in

### **Be relentless**

Be resilient and never, ever give up

### **Ko Te Whanga-ā-Tamure e ngunguru nei**

I au, au, aue hā! HI!

## **Pastoral systems**

We have implemented a behavioural workflow system for any behaviour notes entered into our system. This has led to better follow up and significant reduction in the frequency of incidents for students. It is extremely disappointing that two junior students have been suspended from Bream Bay College as they would not modify their behaviours. We are hopeful that the current suggested changes by the government will see a significant increase in resource to allow for better management of students with high behavioural issues. In the past before the Ministry of Education changed its rules we were able to access approx. \$30,000 for super high needs children and with this amount of resource we were able to integrate them fully without impacting others learning.

We were pleased to have the dental caravan back in the school again until the end of term 1. The state of our students' teeth is good and we actively campaign to get all students registered with a dental service and attending appointments.

## **Staffing**

It has been a long time since we had a significant change in staffing. 2018

promotions: Digital Technology - Emma Scobie Jennings (was Peter Sim), HoD te Reo - Junie Shelford (was Milton Ross), HoD Maths - Sue Sims (was Allan Logan who retired at 60) and HoD Social Sciences - Holly McDonald ( was Linda Clack – left for family reasons.)

New teachers for existing positions: ePrincipal FarNet - Amanda King ( was Carolyn Bennett), Horticulture - Alison Jamieson (was Linda Bayer – now working in a



Horticulture block) part time to fulltime, Music Itinerant - Margo Finlayson (a number of part time teachers 2017 to 1 teacher), Year 7&8 - Alex Murrie (was Emma Scobie-Jennings – change of role to Digital Tech), Maths - Carien Botha (was Allan Logan), Business Studies - Garry Thorpe (was Phil Cullen who was LTR for Robyn Weir maternity leave), Year 8 Bilingual - Kara Shortland (Junie Shelford promotion), Social Sciences / History - Quentin Clough (Holly McDonald promotion.)

2018 New positions were: PE Health - Peter Reynolds, Year 7 Bilingual - Raewyn Perkinson, Year 7 - Lianne Swann part time, Year 7/8 Science and Yr 10 SS - Kylie Smith part time, VC Yr 13 English - Clare Slako 4.5 hrs, VC Yr 12 Maths Pukemiro - Allan Logan 4.5 hrs and finally overseas students - Allan Logan 4 hrs.

During the year we had Karlene Rainham join us in place of Summer Austin to teach English.

I can report that we are delighted with the input of our new staff. We changed our appointment process in 2017 to make sure that all new appointments would align with the College's deep learning philosophy and were delighted to have such high quality applicants apply and join us.

At this stage we have only one staff member leaving our team. This is Megan Stallman – Science who is moving schools. We have advertised this and know of at least one applicant who will apply.

We thank all of our staff for their efforts and wish those well who leave well.

As a Principal, I can tell you that we have outstanding teaching staff, support staff, middle managers and senior managers who are both supportive and focused on improving the College. I thank them all for their hard work.

## **Buildings**

It is finally here. Our new whare, “Te Rerenga Kōtuku” was completed at the start of term 3 and was officially opened on the 20<sup>th</sup> of September 2018. It is proving to be every bit as good in use as we thought it would be from the plans. The dawn blessing was held on Monday 6<sup>th</sup> of August. We held a PTA community presentation in it on the evening of Wednesday 6<sup>th</sup> August and the official opening was on Saturday 22<sup>nd</sup> of August. Te Rerenga Kōtuku was opened by Hon Kelvin Davis - Associate Minister of Education & Te Tai Tokerau MP and Dr Shane Reti QSM, MP for Whangarei. Our Kaumatua and Kuia were Paraire Pirihi, Heidi Pirihi, Francis Toko, Des Tarau, and Ngapo Henare. Each week our two bilingual classes have 17 hours each in the whare, our te Reo classes have 18 hours in the whare and each year 7 or 8 class has 1 hour te Reo in the whare along with 3 whanau classes. This is over 250 students per week going through our whare. It is now hard to imagine what we did without it. A big thank you to the Board for trusting that the school could be the main contractor running this project and to Matthew Spragg and Dion Hall, our caretaker and painter. Matthew became our onsite overseer and worker and Dion the whare’s chief painter.

We were disappointed not to make the cut with our roll growth classroom plans. In the meantime, we are proceeding with the three classrooms funded from our 5YA fund and the sale of two school houses. Plans will be completed this term and work will start in 2019. These three classrooms will replace three prefabs and be used as a year 7 block. Our roll growth classrooms should make the cut in 2019 and we will target the four classroom Lab block which will lead to the existing labs being converted to English classrooms. It is likely that the previously planned 2 extra year 7/8 classrooms will need to become technology classrooms due to increasing pressure on rooms in this area. It will be nice to have these projects completely managed by external sources.

## **PTA**

Thank you to the PTA for their organisation of the Marcus Akuhata Brown presentations to students and to the community in our new whare. A big thank you also to the PTA for sorting out the kai at the year 13 function after the Prizegiving. The Fun Run Tides Out Fun Run & Walk is the major source of income for the PTA. They have provided food for tutorials after school, done heaps of work on the gardens and give great feedback at their meetings. The team is amazing and contributes to the smooth running of the College.

## **Financial**

The college is in a healthy financial position. The building of the whare significantly depleted our reserves but we still remain in a healthy position. Our balance now fluctuates between \$300,000 and \$500,000 instead of \$1.2 million to 1.4 million. The Board agreed to a budget with a cash surplus of \$129,000 and we are on track to achieve this.

## **Board**

Our Board members are Jimmy Miller (Chairperson), Derek Heiwari (Deputy Chairperson), Selina Gordon, Jane McQueen, Mike Swords, Heather Jacobson, Ramari Pirihi, John Cunningham and Thalia Heiwari. Thalia Heiwari has been replaced by a new student trustee Molly Neal.

The College thanks its board members for all of their efforts.

## **Thanks**

I wish to thank the staff, board, our kaumatua and kuia and our community for all of their efforts in ensuring that Bream Bay College is a successful school.

I would like to wish all of our senior students good luck in their exams (remember good luck is 80% prior work and 20% what happens on the day), those that are leaving exciting and fruitful futures.

Wayne Buckland

Principal Bream Bay College

**Board of Trustees  
Chairperson Report 2018**

**The Chair's View**

Ka rere taku manu  
Ki te tihi o te maunga  
**Ko Manaia**

My bird flies  
to the summit of my mountain  
**Manaia**

E titiro ana  
Te moana  
**Terenga Paraoa**

and gazes over  
my sea  
**Terenga Paraoa**

E tu ana te whare  
**Rangiora**

my house stands tall  
by the name **Rangiora**

**Takahiwai** te whenua

On the land known as  
**Takahiwai**

**Tihei Mauri Ora**

E te matua o te kainga  
Ka mihi

To the Creator  
I acknowledge you

E nga whetu rangitia  
haere

To the ancestors shining like stars  
leave us

E nga mana e nga reo  
E nga rangatira ma

To all that have gathered  
Our distinguished guests

**Tena Koutou  
Tena Koutou  
Tena Koutou Katoa**

**Welcome  
Welcome  
Welcome to you all**

The end of the year is fast approaching and today we get together to celebrate the successes of our senior students.



Some are heading off to new ventures either in the work force or continuing their academic journey at various tertiary institutes around the country. Some will be fortunate enough to receive a Scholarship from one or more of our various benefactors that the school has which will assist with the cost of their future education.

The Board and school would like to acknowledge these benefactors and thank them for their continued support of our students. They are:

- Helen and Bruce Matheson – Harvey Abercrombie Scholarship
- Doug and Marvyn Smith – Junior 100+ Club
- Pak”n”Save – Senior 100+ Club
- Marsden Lions – Citizenship award
- Waipu Lions – Citizenship award
- RNZ (Refining New Zealand) – STEM Scholarship
- George Watt Trust – George Watt Awards,
- Dr McBirney Trust – Dr McBirney Memorial Award

This year has been extremely busy for the school with the construction and opening of the whare and behind the scenes the Principal has been busy putting a role growth proposal together for the MOE. The result of this is that construction of the new 7-8 block will start in term 1 and be ready by the end of term 2, 2019. After this a new science block and refurbishment of the existing block will occur.

The BOT would also like to acknowledge all the teaching staff for what they do for our students and for the culture of the school. We also acknowledge all the non-teaching staff for the work you do that is vitally important to keep the school functioning. Thank you to all staff.

To my fellow board members thank you for all the effort and time that you have put in over the past year.

Next year is an election year for the Board of Trustees and I would encourage those that are interested to get in touch with the school and come along to the meetings to get a better understanding of what being a BOT member involves and weather it is something you would like to commit to.

Finally, the BOT would like to thank Mr Buckland and his senior team for their passion and leadership that they have for BBC. They always take on new ideas and strategies to engage our students.

Thank you

## Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$10,446 (excluding GST). The funding was spent in the following ways:

The funds were used to fund part of the Sport Coordinator's salary.

The number of students participating in organised sport is over 50% of the school roll as per the NZSS Sports Council 2019 census.



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## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF BREAM BAY COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Bream Bay College (the School). The Auditor-General has appointed me, Adelle Allbon, using the staff and resources of BDO Northland, 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 21 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 PBE Accounting Standards Reduced Disclosure Regime.

Our audit was completed on 31 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.

**PARTNERS:** Adelle Allbon Angela Edwards Scott Kennedy Robyn Terlesk

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

### **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 arises 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, Principals Report, Chairperson Report 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.



Adelle Allbon  
BDO Northland  
On behalf of the Auditor-General  
Whangarei, New Zealand