



# Bayfield High School

## Charter Statement and Strategic Plan 2017



# Contents

- *Board of Trustees Chairperson's Message*
- *Principal's Message*
- *School Description*
- *Mission Statement*
- *Vision / Strategic Intent*

## *Strategic plan for fulfilment of Board Intent*

- *Board Goals for 2017 – 2019*
- *Annual School Goals for 2017*
- *Māori Student Achievement Strategic Plan 2017 – 2019*

## **Chairperson's Message**

On behalf of the Bayfield High School Board of Trustees, it is my pleasure to present the 2017 Strategic Plan and Charter Statement.

Bayfield attracts enrolments from all over the Greater Dunedin area, and we have established a strong reputation for delivering quality education within a supportive co-educational setting. We continually strive to provide an environment for all students, parents, staff and Board members which challenges, inspires and supports them to achieve to their fullest potential.

The Education Review Office (ERO) visited the school in late 2016. The review team commented on the "very inclusive and caring school culture" and "positive culture for learning and behaviour" in the school, and that our curriculum "is very responsive to students' needs and abilities". We are delighted that their report reflected the school's progress and achievements, and the work that our dedicated team of professionals does to support the outstanding young people we have the privilege of working with.

The Strategic Plan and Charter Statement describes who we are and what we want to be. It summarises the school's progress over the past year, what our vision and goals are for the coming year, and how we plan to achieve the targets we've set.

I sincerely hope that this document will help you to share the Bayfield vision, both for your own children and the others who come here to study.

**Jonathan Hinds – Chairperson**

## **Principal's Message**

Welcome to the Charter Statement and Strategic Plan for Bayfield High School for 2017. The purpose of this document is to provide parents and other stakeholders with information on what Bayfield High School is seeking to achieve, with and for its students, and how successfully the school worked towards meeting the goals set by the Board of Trustees for 2016. The Strategic Plan also provides the targets set for 2017 and beyond.

Bayfield High School aims to be Dunedin's most successful coeducational school with a commitment to excellence in academic achievement and measurable progress for all students, within a caring and supportive environment. We have been delighted with the introduction of a Junior Diploma over the last two years, and the resulting increase in engagement of Year 9 and 10 students in school life. Our emphasis in 2017 is clearly focused on developing one-on-one mentoring processes for our senior students, and developing more meaningful ways of reporting student achievement and progress to Year 9 and 10 students and their parents and whanau.

Specific areas of improvement in 2016 have included further improvements in pass rates at NCEA Level Three, higher numbers of students achieving Vocational Pathways awards, an increase in the percentage of students taking part in regular sport, the introduction of Restorative Practices as part of our Behaviour Management system, a school-wide commitment to improving the teaching of writing in all curriculum areas, and strengthened use of OneNote as a collaborative digital platform.

The main emphasis of our targets and our Performance Indicators is, as it should be, on improving student learning. We regard strong performance in this area as the most important measure of any school's success.

**Judith Forbes – Principal**

## School Description

Bayfield High School is a Decile 7 co-educational school catering for Year 9 – 13 students. Its current roll includes approximately 470 local students and 50 International fee-paying students.

The school caters mainly for young people from the Peninsula, Waverley, Anderson's Bay and South Dunedin areas, but in recent years there have been enrolments from all over the city and the wider region, including Waitati, Mosgiel and Brighton. Increased enrolments at Year 9 and also at other year levels would indicate that the school continues to have a city wide reputation for high quality education as well as for its ability to cater exceptionally well for a wide diversity of student needs. Bayfield High School has again attracted an increased group of Year 9 students at the beginning of 2017 and further enrolments at all year levels.

We are proudly co-educational and fully believe in the benefits of co-education. The success of our students, at and beyond school, supports our belief that young men and women thrive in a co-educational environment. At Bayfield our teaching programmes are responsive to individual student needs and provide a wide range of learning opportunities for all students. We value, and continue to build on, our respected position as a collaborative and contributing member of the wider educational community. Our school values were established in 2012 as part of the School Wide Positive Behaviour for Learning project. They are:

**R**espect,

**I**ntegrity

**S**ervice

**E**xcellence

These values are used throughout the school to underpin and inform our pastoral care processes, academic goal setting, a school wide system of recognising student excellence, and our expectations of both students and staff. We see ourselves as a school which is future focused and encourages well-founded, innovative pedagogy.

Our expectation is that everyone at Bayfield High School will continually seek to improve student achievement and progress within the school. To encourage the ongoing delivery of a quality, up-to-date education, regular self-review processes are in place.

## **Mission Statement**

**Within a caring, coeducational environment, Bayfield High School provides a range of learning experiences (academic, cultural, and sporting) and emphasises positive social and ethical values. In doing so, the school strives to maximise the strengths of individual students and their contribution to society.**

**Our Vision is that our students will gain the learning, personal and leadership skills necessary to go forward as well-qualified, confident, lifelong learners. Bayfield High School is committed to promoting personal excellence, enabling all students to achieve their full potential in all areas.**

**Therefore, it is our aim that all students who leave Bayfield High School should have the ability to:**

- Demonstrate Bayfield values - **R**espect, **I**ntegrity, **S**ervice and **E**xcellence;
- Communicate, collaborate, and use technology effectively;
- Think logically and critically;
- Be creative, innovative, inquisitive, resilient, and adaptable; and
- Contribute positively to society by being socially responsible, culturally aware, sensitive and considerate towards others.

### **Our Priorities**

- All students will be encouraged to develop the necessary knowledge, key competencies and values identified in the New Zealand Curriculum, with a particular emphasis on literacy and numeracy.
- A safe physical and emotional environment is provided for all students.
- Assessment and other evidence is used to evaluate student achievement, provide parents/caregivers with accurate and meaningful information, and to continuously evaluate and develop teaching and learning programmes.
- Increased support will be provided for students who are identified as gifted and talented, at risk of not achieving, or having special learning needs.
- Educational outcomes for Māori and Pasifika students are monitored and optimised, including consultation and involvement with whānau and the local Māori and Pasifika communities.
- A comprehensive vocational education and guidance system is provided, with a special emphasis on students identified as being at risk.

**Bayfield High School will fulfill these obligations by:**

- 1. Focusing on Excellence in Teaching and Learning**
- 2. Promoting a Safe Environment**
- 3. Managing our Income and Resources Responsibly**
- 4. Undertaking Ongoing Self-Review**



# **Strategies**

## **1. Focusing on Excellence in Teaching and Learning**

- Providing a student centred learning environment.
- Believing that every student can be a successful learner.
- Supporting every student to achieve to their highest potential.
- Focusing on excellence in teaching at all levels.
- Teaching students how to learn and take responsibility for their own learning.
- Making a wide range of learning tools, including appropriate technology, available to all students and staff.

### **How will we achieve this?**

- We will help students develop the Key Competencies and will teach students how to learn.
- We will develop and maintain processes focused on increasing student engagement and motivation.
- Flexible courses will be provided to meet the individual learning needs of all students wherever possible.
- Student achievement data will be collected, analysed and used to inform teaching practice.
- We will set, and strive to attain, annual goals for student achievement at school-wide, departmental and individual levels.
- We will regularly monitor results, including NCEA credit accumulation, throughout the year, identifying students for celebration of success and for additional support.
- We will agree and follow a timetable for completion of NCEA internals for each Year 11, 12 and 13 course during the year.
- We will regularly report meaningful student achievement data to the Board of Trustees.
- We will report student achievement and progress in a meaningful way to parents/caregivers and to students.
- All students will be encouraged to set challenging goals for their own learning, monitor their progress towards these goals, and develop reflective processes about their own learning.
- We will ensure class time is maximised and effectively used.
- All teaching staff will reflect on their professional practice with the clear purpose of continual quality improvement.
- We will encourage staff discussion and debate about effective teaching practice, and facilitate regular sharing of best practice.
- We will ensure all staff in the school are supported by providing adequate professional development, guidance and mentoring, and regular review and appraisal processes, to ensure high standards of teaching and learning are maintained.
- We will ensure access to instruction in tikanga Māori (Māori culture) and te reo Māori (Māori language) for all full time students whose parents/whānau request it.
- We will focus on developing and monitoring literacy and numeracy skills in Years 9 and 10.
- We will provide authentic “real world” learning experiences.
- We will prepare senior students for tertiary study by providing a co-educational and multi-cultural environment.
- We will provide a wide range of extra- and co-curricular opportunities and experiences to encourage engagement.



## **2. Promoting a Safe Environment**

- Providing and maintaining a safe physical and emotional environment for teaching and learning, and wider school life.
- Promoting policies and practices that reflect New Zealand's cultural diversity and the unique position of the Māori culture.

### **How will we achieve this?**

- We will promote appropriate and positive behaviour throughout the school, focusing on values, the teaching of appropriate behaviour, consistent teacher responses, restorative practice, and the consistent use of rewards and consequences.
- We will establish and maintain strong partnerships with parents/caregivers and other members of the school community.
- We will set expectations for staff and students in relation to physical and emotional safety, and display these appropriately throughout the school.
- We will develop positive and collaborative relationships with local Māori iwi, hapū and whānau.
- We will proactively seek to build staff and student awareness, understanding and appreciation of Māori culture.
- We will ensure all staff are committed to student wellbeing and develop positive, mutually respectful relationships with their students.
- We will take all practicable measures to ensure the physical and emotional safety of staff and students.
- We will seek feedback from students, families and staff in regard to physical and emotional wellbeing.
- We will encourage students to form supportive bonds between year levels through vertical tutor groups, peer support, peer mediation, mentoring and the house system.
- We will provide excellent pastoral care and guidance for all students, and ensure appropriate counselling, health and additional services are available as required.
- We will ensure staff are able to access professional workplace support as required.

### **3. Managing our Income and Resources Responsibly**

- Developing a balanced annual budget which clearly reflects the school's goals and priorities.
- Encouraging staff and students to use all resources responsibly.
- Using the available finances to achieve the strategic goals of the school.
- Maintaining and developing our buildings and assets to meet the needs of students.
- Marketing the school to ensure optimal roll numbers for teaching and learning.

#### **How will we achieve this?**

- We will regularly review, maintain and update our assets, ensuring that capital and other purchases are made to meet the evolving needs of 21<sup>st</sup> Century learners.
- We will seek to end each year in a financially neutral position.
- We will use efficient administrative systems to manage and monitor finances and other resources.
- We will seek staff input into budgeting and spending decisions, as relevant to their roles and departments.
- We will train staff in the use of the school's internal financial systems, as relevant to their roles, so that they can exercise prudent financial responsibility.
- We will maintain a pro-active approach to cost management.
- We will regularly review and manage all expenditure, including staff costs, against budget, and in relation to Ministry of Education and other available funding.
- We will use available Ministry of Education development resources to ensure our buildings are kept as up-to-date and safe as possible.
- We will focus on effective school marketing plans in order to attract enrolments, both local and international.
- We will seek additional Ministry of Education funding for projects that clearly align with our current development goals.
- We will seek additional funding through other relevant sources, such as charitable funding bodies, an active and effective Friends of Bayfield support group, and fundraising.
- We will monitor and follow up financial debtors.

#### **4. Undertaking Ongoing Self-Review**

- Maintaining an ongoing programme of consultative self-review and evaluation with the specific intent of improving student learning, engagement and achievement outcomes.

##### **How will we achieve this?**

- We will focus on continual quality improvement in all areas of the school.
- We will encourage reflection and review by all members of the school community through a variety of means, including consultation, discussion and debate, focused on continual quality improvement.
- We will regularly review the effectiveness of all areas of the school against set targets and goals.
- We will adjust and develop systems and programmes in response to review findings.
- We will regularly review all school policies and procedures.
- We will, where appropriate, seek and consider student, whānau, staff and community voice as part of the school's self-review practices.

## Board Goals for 2017 - 2019

Bayfield High School Board of Trustees goals which are the ongoing areas of focus for these three years.

Focus	Strategies	Progress in 2016	Board goals for 2017	Monitoring Board of Trustees Committees
<b>1. Focusing on Teaching and Learning</b>	<ul style="list-style-type: none"> <li>• Providing a student centered learning environment.</li> <li>• Believing that every student can be a successful learner.</li> <li>• Supporting every student to achieve to their highest potential.</li> <li>• Focusing on excellence in teaching at all levels.</li> <li>• Teaching students how to learn and take responsibility for their own learning.</li> <li>• Making a wide range of learning tools, including appropriate technology, available to all students and staff.</li> </ul>	<ul style="list-style-type: none"> <li>• All board reports had an opening section devoted to student academic achievement and progress. All departmental annual reports used a common template, focusing on analysis of student academic achievement and progress.</li> <li>• Systems were developed to encourage students to aim for excellence and to take responsibility for their own learning. Ongoing development of Junior Diploma introduced in 2015.</li> <li>• All teaching staff required to develop reflective portfolios based on the Practising Teacher Criteria.</li> <li>• All teaching staff encouraged to use teaching as inquiry methodology.</li> <li>• All teaching staff provided with laptop technology and projectors, wireless network complete throughout the school, together with ultrafast broadband, fibre upgrades throughout the school and connection through Network for Learning. Further Staff PD on Microsoft OneNote – well implemented by some, while others are more comfortable using PowerPoint presentations and emailing notes to students.</li> </ul>	<ul style="list-style-type: none"> <li>• Continued focus on literacy and numeracy, including improved teaching of writing skills across the curriculum.</li> <li>• Continued focus on teacher understanding and effective use of digital technologies in teaching and learning.</li> <li>• Development of a School-Wide Mentoring process for Year 11 to 13 students, to encourage personal goal-setting and focus on academic achievement and progress.</li> </ul>	Whole board

Focus	Strategies	Progress in 2016	Board goals for 2017	Monitoring Board of Trustees Committees
<b>2. Promoting a Safe Environment</b>	<ul style="list-style-type: none"> <li>• Providing and maintaining a safe physical and emotional environment for teaching and learning, and wider school life.</li> <li>• Promoting policies and practices that reflect New Zealand's cultural diversity and the unique position of the Māori culture.</li> </ul>	<ul style="list-style-type: none"> <li>• Further measures have been taken to improve positive the emotional climate in response to "Me and My School" and Teacher Workplace surveys.</li> <li>• Continued commitment to the Positive Behaviour for Learning project and to the development and implementation of systems designed to encourage positive student behaviour, strong attendance patterns, and increased personal motivation/engagement.</li> <li>• Introduction of Restorative Practices, including Professional Learning and Development for all staff (teaching and non-teaching).</li> <li>• Increased use and value of tikanga Māori and te reo Māori throughout the school.</li> <li>• Health and Safety processes reviewed in light of new legislation – Health and Safety at Work Act, and Vulnerable Children's Act.</li> </ul>	<ul style="list-style-type: none"> <li>• Increased focus on cultural awareness and understanding, with a particular focus on tikanga Māori.</li> <li>• Continued focus on Positive Behaviour for Learning strategies and Restorative Practices throughout the school to maintain a positive and settled learning environment.</li> <li>• Student wellbeing at school survey and Teacher Workplace Survey to be undertaken again in 2017.</li> <li>• Ongoing development of good practice Health and Safety processes.</li> </ul>	Personnel Committee  Student Discipline and Welfare Committee  Health and Safety Committee  Whole board

Focus	Strategies	Progress in 2016	Board goals for 2017	Monitoring Board of Trustees Committees
<b>3. Managing our Income and Resources Responsibly</b>	<ul style="list-style-type: none"> <li>Developing a balanced annual budget which clearly reflects the school's goals and priorities.</li> <li>Encouraging staff and students to use all resources responsibly.</li> <li>Using the available finances to achieve the strategic goals of the school.</li> <li>Maintaining and developing our buildings and assets to meet the needs of students.</li> <li>Marketing the school to ensure optimal roll numbers for teaching and learning.</li> </ul>	<ul style="list-style-type: none"> <li>Significant improvements in financial management systems were achieved, resulting in a financial surplus for the year.</li> <li>Staffing numbers continue to be carefully managed to use available resources efficiently.</li> <li>Two major property enhancement projects were completed in 2016 to meet the needs of disabled students – lift project and visual impairment project.</li> <li>Continued emphasis on maintaining roll growth at Year 9.</li> </ul>	<ul style="list-style-type: none"> <li>Provide a balanced annual budget which clearly reflects the school's goals and priorities, and equip budget holders with meaningful monthly reports and professional development to increase understanding of school finances.</li> <li>Meet budget goals, including an overall surplus for the 2017 financial year.</li> <li>Effective marketing of the school to ensure healthy 2018 enrolment numbers, at Year 9 and beyond.</li> </ul>	Finance Committee  Personnel Committee  Property and Works Committee  Whole Board
<b>4. Undertaking Ongoing Self-Review.</b>	<ul style="list-style-type: none"> <li>Maintaining an on-going programme of consultative self-review and evaluation with the specific intent of improving student learning, engagement and achievement outcomes.</li> </ul>	<ul style="list-style-type: none"> <li>Review and restructure of Board policies completed.</li> <li>Further development and implementation of written procedures to support Board policies.</li> <li>Annual self-review established as normal practice for all major school processes and events.</li> <li>Board members attending NZSTA training events whenever possible.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing review at Board level.</li> <li>Continued development and implementation of written procedures to support Board policies.</li> </ul>	Whole Board

# Annual School Goals for 2017

1. To continue to place a particular focus on the development of literacy and numeracy skills, including improving the teaching of writing skills across all curriculum areas.
2. To develop and progressively implement a Use of Digital Technologies in Teaching and Learning strategy, based on student, staff and community expectations, to encourage collaborative learning and more meaningful and timely feedback to students.
3. To develop a means of building on the success of the Junior Diploma programme to strengthen, recognise and reward the involvement and engagement of all students in the wider life of the school.
4. To continue to strengthen the positive relational culture of the school by maintaining and progressing School Wide Positive Behaviour for Learning strategies and Restorative Practices.

## Māori Student Achievement Strategic Plan 2017-19

Objective	Target	Method	Time	Person	Review Method
1. Improve the achievement of Māori students.	<ul style="list-style-type: none"> <li>• Increase the number of Māori students staying on to Year 13.</li> <li>• Continue to raise Māori student achievement.</li> <li>• Māori student data analysed regularly to ensure little or no significant difference in comparison with all students.</li> <li>• Consultation with Māori whānau to determine what goals they have for their students, and how the school can work with them to ensure these goals are met.</li> </ul>	<ul style="list-style-type: none"> <li>• Whānau Committee reinvigoration continued and strengthened.</li> <li>• Strengthen links to Ngai Tahu.</li> <li>• Continue to monitor Māori student achievement.</li> </ul>	On-going	Principal  All Staff	<ul style="list-style-type: none"> <li>• Ongoing analysis of achievement data.</li> <li>• Questionnaire to Māori parents.</li> <li>• Whānau hui minutes.</li> </ul>
2. Strengthen the bi-cultural awareness in the school.	<ul style="list-style-type: none"> <li>• Raise awareness of tikanga Māori amongst staff.</li> <li>• Raise all students' awareness of Te Reo Māori.</li> <li>• Strengthen relationships between school and Māori Community and Whānau.</li> <li>• Increase level of engagement with local iwi.</li> <li>• Increase number of students selecting Te Reo Māori as a language option in Year 9.</li> </ul>	<ul style="list-style-type: none"> <li>• Continued staff Professional Development.</li> <li>• Bilingual signage in the school, dependent on budget.</li> <li>• Continue to strengthen Kapa Haka group.</li> <li>• Ongoing commitment to use of tikanga Māori in school ceremonies and events.</li> <li>• Strengthen relationships with local iwi leadership.</li> </ul>	On-going	Principal  Professional Development Coordinator  Te Reo Māori teacher	<ul style="list-style-type: none"> <li>• Staff questionnaire</li> <li>• Consultation with Whānau group</li> <li>• Data analysis</li> </ul>



# Key Performance Indicators and Targets

## 2017 - 2020

### Year 9 - 10 Literacy and Numeracy

#### Year 9 Literacy

Until recently we have used only the Lexile testing method to assess achievement and progress in reading at Year 9 and 10. In 2013, we introduced the use of e-asTTle reading assessment, and have continued to use both assessment methods from 2014 to 2017, based on the understanding that these test slightly different aspects of a student's reading ability.

From the beginning of 2018 onwards we will begin learning about the Literacy Learning Progressions and developing teacher skill and understanding in using these to understand students' progress in literacy.

Educational Achievement	Target 2017	Target 2018 and beyond
Year 9 Literacy	<p>80% of e-asTTle reading scores at least at Level 4 by the end of Year 9.</p> <p>Targeted groups:</p> <ol style="list-style-type: none"> <li>1. Lowest class at Year 9 (generally starting Year 9 with e-asTTle reading scores at Level 2 or below) to be provided with reading buddy programme, and 90% of these students to increase their e-asTTle reading score by at least 2 sub-levels during the course of the year.</li> <li>2. 80% of all other Year 9 students to improve their e-asTTle reading score by at least 2 sub-levels during the course of the year.</li> </ol> <p>Writing skills taught across all curriculum areas, using agreed methodologies for increasing level of skill in academic writing. Measures established for accurate and meaningful assessment of writing.</p> <p>It is now envisaged that we will use the Year 9 and 10 Literacy Learning Progressions for this work. We have made a successful application for MoE funded PLD to continue this work, and plan to make good use of this extraordinary opportunity to increase our knowledge and skill in the teaching and assessment of writing skills.</p> <p>Clear goals established for writing using the Yr 10 Literacy Learning Progressions. Teacher understanding of how to use these established through Professional Learning and Development programme. Following feedback from ERO, we are introducing more frequent e-asTTle testing in Reading, to enable us to clearly identify which</p>	<p>At least 80% of Year 9 students reading and writing at the appropriate level for Year 9, as measured by e-asTTle reading and the literacy Learning Progressions.</p> <p>Improved understanding of the Year 9 and 10 Learning Progressions across all curriculum areas, and increased knowledge and skill in how to effectively teach students how to improve their writing.</p> <p>New targets established to reflect this new understanding will gradually be introduced.</p> <p>Targeted group:</p> <ol style="list-style-type: none"> <li>1. Lowest class at Year 9 to be provided with budding reading programme and 90% of this group to increase their 3-asTTle reading score by at least 2 sub-levels.</li> </ol>

students are not making progress and identify specific skills they need to strengthen.

## 2017 Achievement and Progress

Year 9:

The Year 9 group have four rounds of e-asTTle reading testing – the first round was in Year 8, when we received data from contributing schools, the second round in February 2017, and the third round in July 2017, and the final round in November/December 2017. The graph on the right shows their progress through to July, whereas the e-asTTle printout on the next page shows the four testing periods.

At Year 9, we consider data from contributing schools and beginning of Year 9 testing – e-asTTle and Lexiles.

In this graph, it is pleasing to see that students at the higher end and in the middle of the cohort are making more than satisfactory progress in Reading. However, there are a small number of students at the lower end whose reading is below Curriculum Level 2B – this means that their reading ability is still at or below the standard expected of most Year 3 students in primary school.

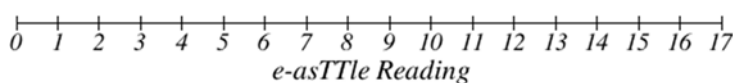
Year 8 Reading



Start Year 9 Reading



Mid Year 9 Reading



## Year 9 2017 reading progress

Progress by Term: Reading  
Group: All Test Candidates

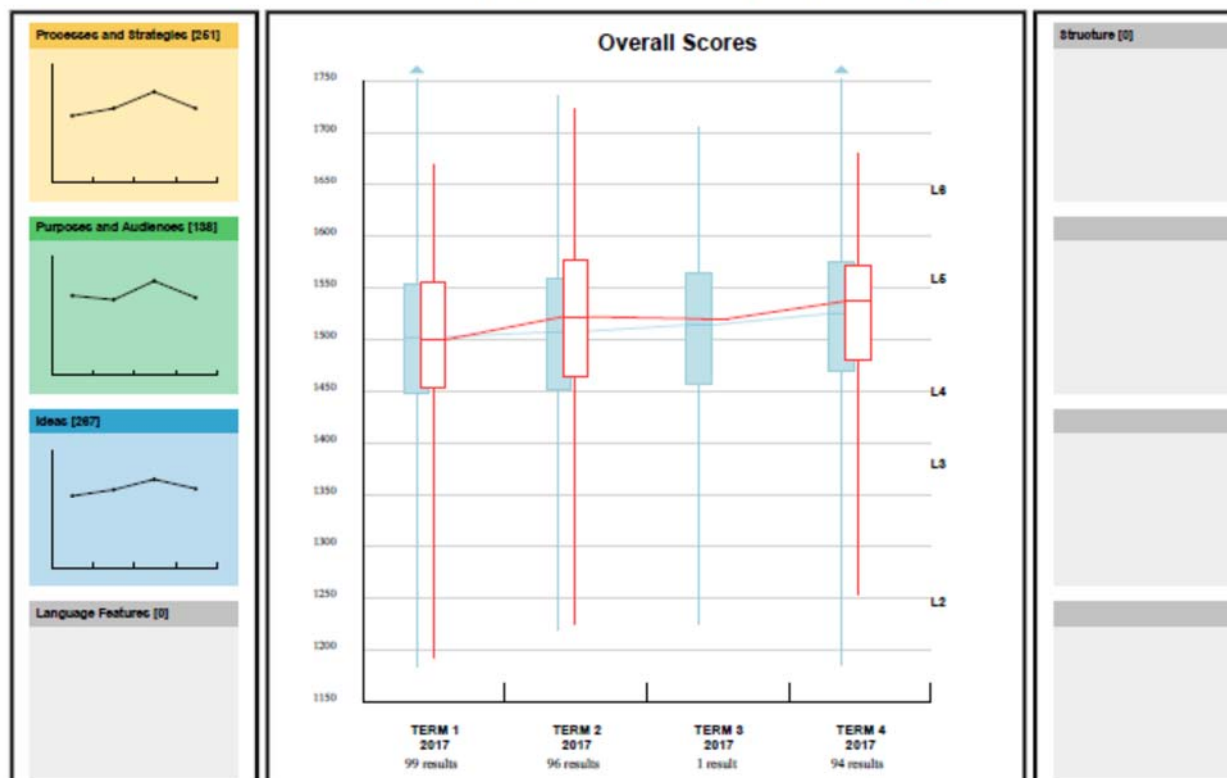
Period Tested:

Year: 9

NZ Performance:

Your Group Performance:

No. of Students:



The mean reading e-asTTle score for this cohort was just below Level 4B in Year 8, at 4B at the start of Year 9, at Level 4P in July, and Level 4A in November. This is approximately as you would expect for Year 9 students nationally. However, it is pleasing to note that the median score was just below the national median in Term One but is clearly above the national median by the end of the year. With the lower quartile almost at Level 4P, we clearly

surpassed our goal of having at least 80% of the year level at Level 4. In term of the students with greatest difficulty in reading, there were 16 students at the start of the year whose reading was below Level 3. Pleasingly, this number has reduced to 10 in the midyear testing, and to 6 at the end of the year.

Similarly the Lexile testing at the start and end of the year showed progress across the year group:

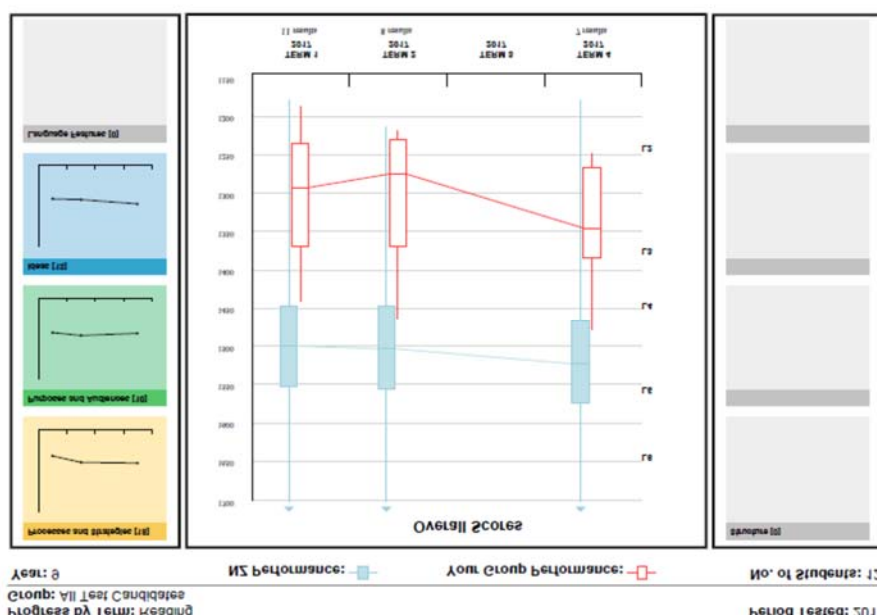
	Start of Year 9 Lexile	End of Year 9 Lexile
Minimum	78	135
Lower Quartile	815.5	851.25
Median	935.5	974.5
Upper Quartile	1105	1191.75
Maximum	1371	1402

Target groups:

Lowest Year 9 class:

### 9 Ri Reading easTTle progress: 2017

- As shown below, significant progress was made by the students in this supported learning class, with only four results still below level 3 by the end of the year. There were some cohort changes in this group, with some students moving up out of the group into mid-band classes, and with one student leaving Bayfield during the course of the year.



We did not achieve the ambitious goal of at least 80% of all other Year 9 students improving their e-asTTle reading by at least two sub-levels. However, we believe that satisfactory progress was certainly shown across the whole year group and suspect that the problem was the goal, rather than anything particularly disappointing about the amount of progress shown.

In addition to reading testing, school-wide assessments in Formal Writing and in Response to Unfamiliar Text were completed at the end of the year:

Curriculum Level	2	3	4	5
Formal writing	9%	15%	57%	19%
Response to Unfamiliar text	7%	21%	49%	25%

We believe these results indicate that most students are able to write a formal essay and to understand and answer questions about a piece of unfamiliar text at approximately the level expected for Year 9 students. The median for formal writing was Level 4P. However, we are concerned that 28% of Year 9 students are still unable to respond to unfamiliar text at an appropriate level under examination conditions.

Year 9 Numeracy	
Target 2017	Target 2018 to 2020
<p>75% of e-asTTle mathematics scores to be at least at Level 4 by end of Year 9.</p> <p>80% of Year 9 students to increase their e-asTTle mathematics score by at least one sub-level (e.g. 4B to 4P)</p> <p>90% of Yr 9 students with National Standards results "below" in Mathematics from Year 8 (OTJs), to achieve e-asTTle mathematics score of at least 3B by year end.</p> <p>Following feedback from ERO, we are introducing more frequent e-asTTle testing in Mathematics, to enable us to clearly identify which students are not making progress and identify specific skills they need to strengthen.</p>	<p>75% of students to achieve at least some Level 4 e-asTTle results by the end of Year 9.</p> <p>80% of Year 9 students to increase their e-asTTle mathematics results by at least one sub-level (e.g. 4B to 4P) from the start of year multi-strand adaptive test result.</p> <p>90% of Yr 9 students who come through from Year 8 with indication that they are not yet achieving beyond Curriculum Level 2A to gain at least one Level 3 result in Year 9, and at least one Level 4 result in Year 10.</p>

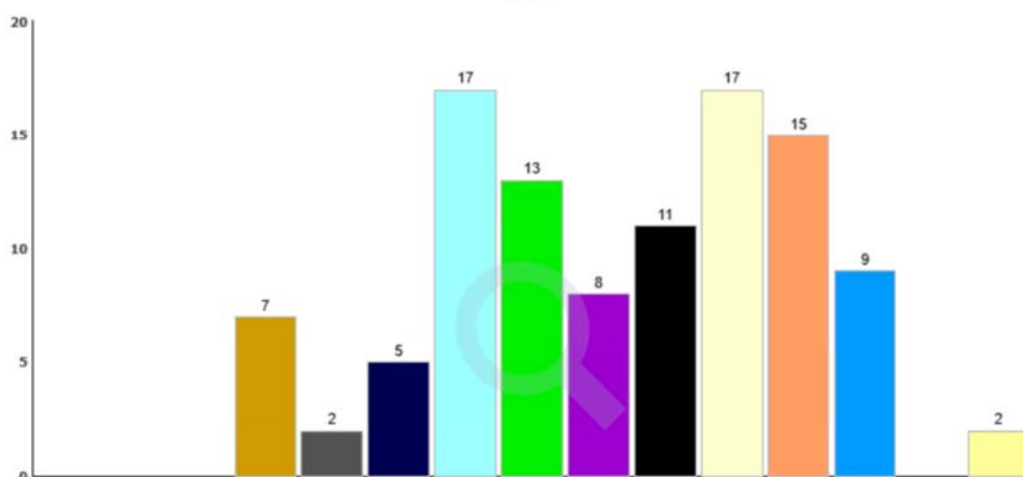
### 2017 Achievement and Progress

During the year, students were tested using both schoolwide tests and e-asTTle testing, topic by topic, and using the comprehensive adaptive testing at the start and end of the year.

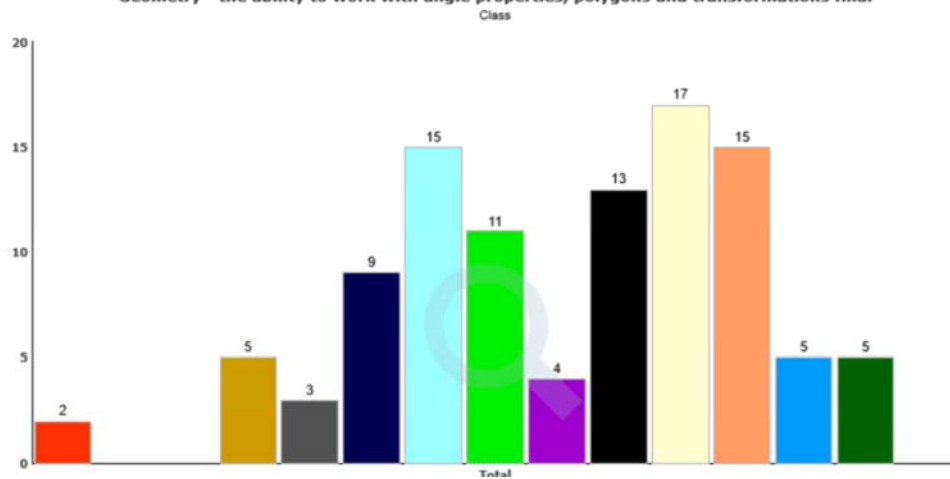
You can see the wide range of achievement levels in the following bar graphs, with about 110 students. Pale blue is 4B, so anything left of here is a concern (about 20 students – 18%) . Black is 5B, so any to the right of there are very pleasing (about 55 students – 50%) . Level 4 is where we expect year 9's to be. (32%)



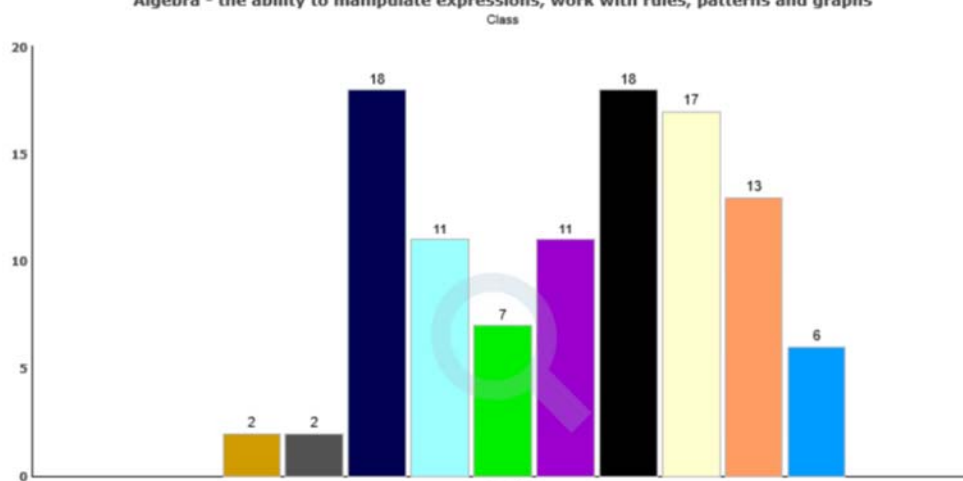
Number - the ability to recognise, compare and manipulate fractions, decimals and percentages  
Class



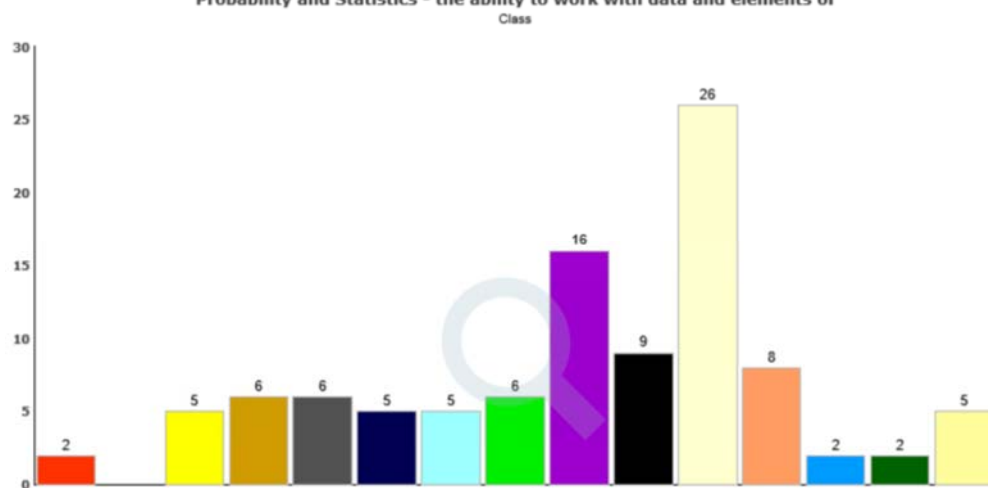
Geometry - the ability to work with angle properties, polygons and transformations final

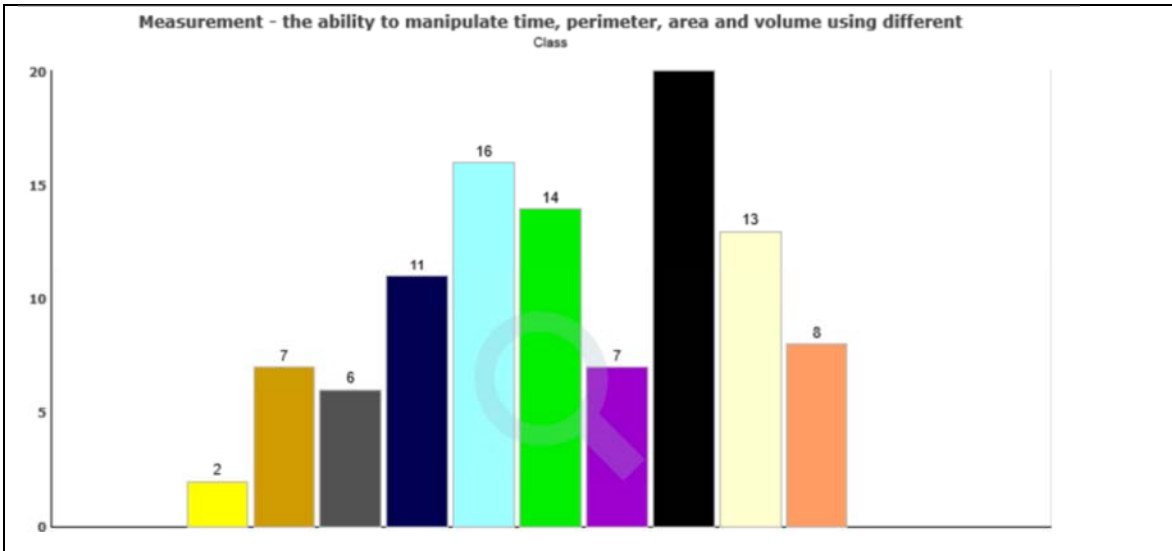


Algebra - the ability to manipulate expressions, work with rules, patterns and graphs



Probability and Statistics - the ability to work with data and elements of

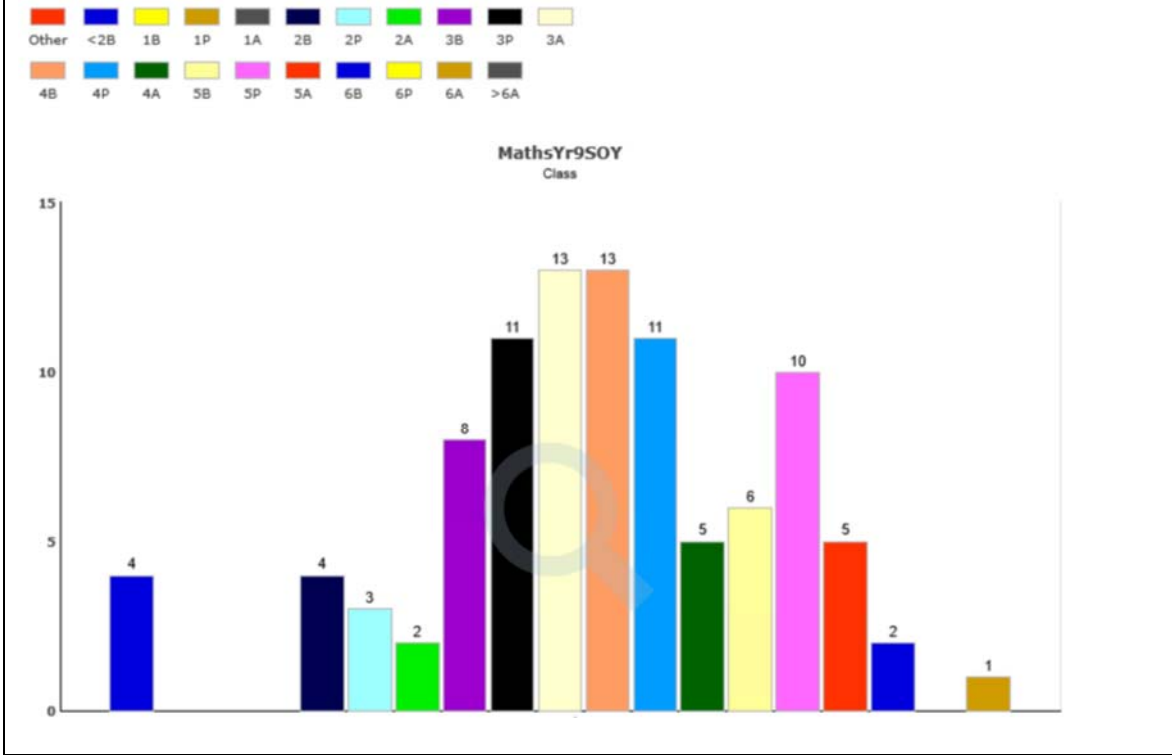


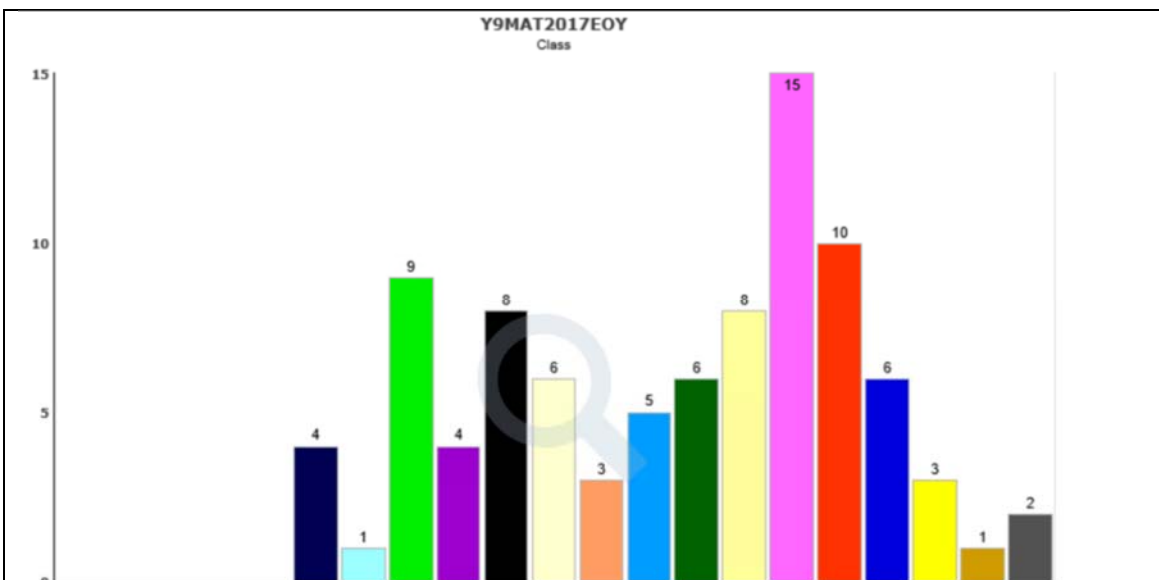


The percentage of students achieving at Level 4 or higher varies from strand to strand, with 87% achieving this in at least one strand. The results were highest in Number and lowest in Measurement.

The mathematics department commented that they will need to ensure in 2018 that they continue to focus on improving numeracy (including basic facts) skills, across all classes. In particular we know that many students are not taught the algorithms for addition, subtraction, multiplication and division before high school. In addition to this many students are unable to tell the time on digital and analogue clocks, so this will also need to be carefully addressed (This contributed to the low measurement scores.)

### Progress from start of year to end of year:





The “salmon” coloured bar represents Level 4B, so anything left of here is a concern (about 45 students at the start of the year (46%) which improved to 32 students (35%) in the end of year testing) . The “cream” coloured bar is Level 5B, so any to the right of there are very pleasing (about 24 students – 25% which improved to 45 students – 49%) . Level 4 is where we expect year 9’s to be.

This adaptive e-asTTle test only covers number and algebra, but it still shows a great shift to the right. The large group of 14 students with 2A or lower in the end of year data include many students who apparently didn’t bother trying in the test, and/or wouldn’t allow us to read them questions so they could understand them (literacy being an issue). This was disappointing because it was clear from the topic tests during the year (in the results above) that the students have nearly all achieved during the year at level 3B or above for number and algebra. We have our regular topic tests, which the entire cohort sit. We also have regular easttle tests and the numeracy tests at the start and end of year.

The Teacher in Charge of Year 9 Mathematics commented, “There are a number of students who arrived at BHS not ready for classroom learning. There are also a significant number who do not know their basic facts, and were not working at even mid level 3 as we would expect when they start here. We would have expected “mid-band” students to know most of their tables, for example, but many did not.”

Overall, most students improved their e-asTTle scores using this Number/Algebra test by at least two sub-levels, and some by much more than this.

Educational Achievement	
Year 10 Literacy	<p><b>2017 Targets</b></p> <p>Achievement 50% of Year 10 achieving e-asTTle reading scores at or above Level 5B by end of year, with 80% achieving at or above Level 4B.</p> <p>Progress 75% of Year 10 improving their e-asTTle reading score by at least 1 sub-level during the course of Year 10, or achieving a Level 6 score, or improving their Lexile reading score by at least 100 points.</p> <p>Writing assessment measures trialled.</p>

### 2017 Achievement and Progress

The 2017 Year 10 cohort had already made significant progress in reading (as tested by e-asTTle) during Year 9 as shown below:



In Year 10, they were again tested using this same methodology with the results:






And for the lowest group, 10ST:

Progress by Term: Reading

Period Tested: 2017

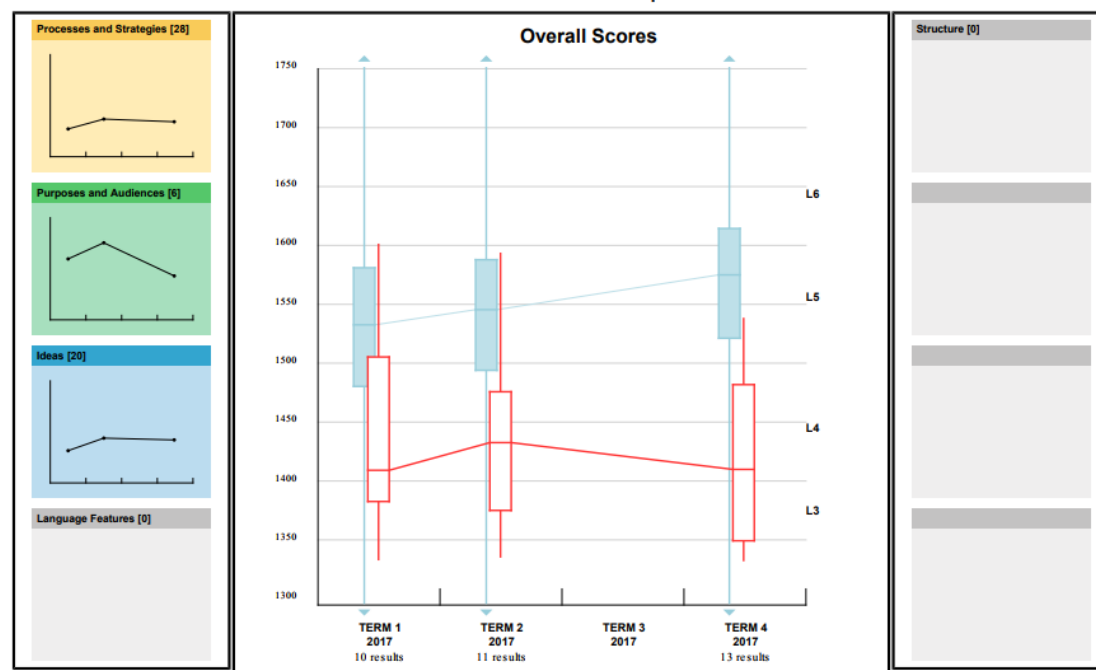
Group: All Test Candidates

Year: 10

NZ Performance: 

Your Group Performance: 

No. of Students: 15



This is of great concern to us – it seems that the Year 10 cohort as a whole, although they had made good progress in Year 9, made little if any progress with their overall reading level in Year 10. The lowest class made some improvement from Term One to Term Two, and then regressed significantly by the end of the year.

As a result of this, and other factors, we have decided to:

1. No longer have a “bottom” class in Year 10. Our experience shows that a supported class for struggling learners is effective in Year 9, but keeping this group largely together for Year 10 has not been successful. The accelerated progress for these priority learners seems to be “undone” by keeping them together for a second year. In 2018, we have instead created two extension classes and three mixed ability “midband” classes, and look forward to seeing the impact that this has on the learning.
2. We have also reorganised the junior timetable for 2019 and beyond to provide four hours per week in English for Year 10 students.

In writing, we are less concerned, with the Year 10 cohort making good progress with their formal writing and response to unfamiliar text:

	% of Students at Curriculum level				
	2	3	4	5	6
Formal writing end Yr 9 2016	2	12.4	28.9	56.7	
Formal writing end Yr 10 2017		7	27	43	23
Response to unfamiliar text end Yr 9 2016	6	6	34	50	
Response to unfamiliar text end Yr 10 2017		7.4	12.8	49	30.8

It is very pleasing to see that the whole year group moved up approximately one whole curriculum level in their writing. It is also pleasing to see that in Formal Writing 68% and in Response to Unfamiliar Text 79.8% were writing at either Curriculum Level 5 or 6, and are therefore well placed for NCEA Level One across the curriculum in 2018. This also highlights the importance of the current and future professional development on writing across the curriculum.

We had also hoped to be able to define a school-wide writing assessment process clearly. While the English department are able to assess both formal and creative writing effectively using their own rubrics, these are not nationally referenced, and we are not able to use the same rubrics across other curriculum areas.

This has further informed our PLD application for 2017-18, where we have again set a goal of improving the teaching of writing across all curriculum areas, and we are now beginning to learn how to use the Year 9 and 10 Literacy Learning Progressions which were released near the end of 2016.

#### Year 10 Numeracy

#### 2017 Target

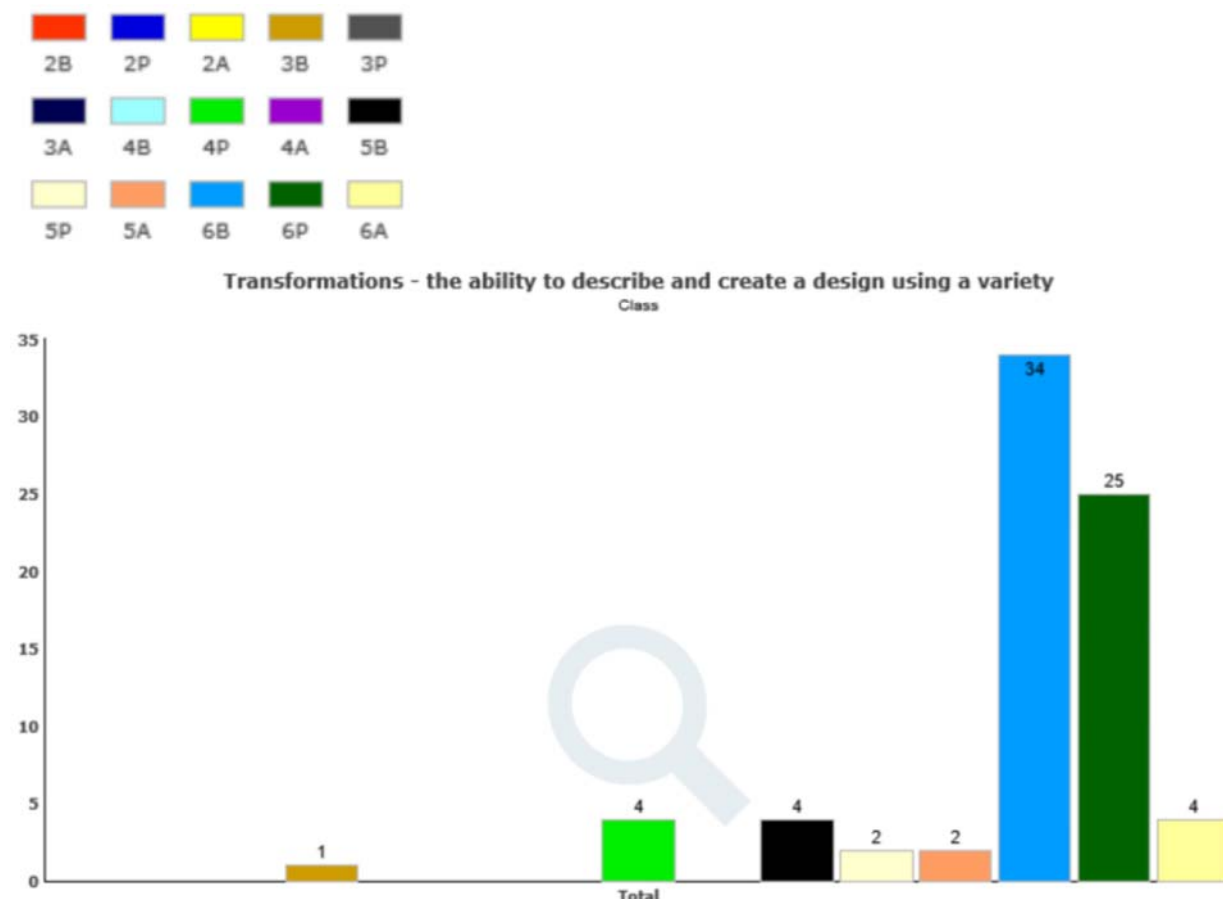
55% of Year 10 students at or above Level 5B in e-asTTle mathematics by end of 2017, with 85% at or above Level 4B.

80% of Year 10 improving their e-asTTle mathematics score by at least 2 sub-levels during the course of Year 10, or achieving a Level 6 score.

#### 2017 Achievement and Progress

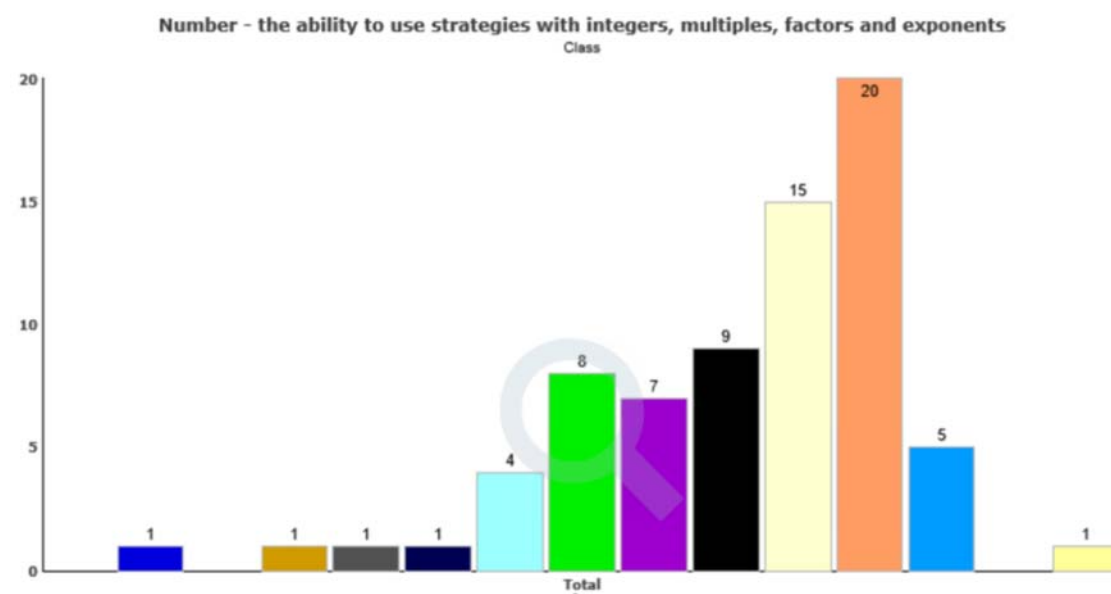
The below results show achievement against curriculum sublevels, strand by strand.

We expect students to be at least level 5B, so left of black will need extra help and a slow pace, to achieve level 1 next year, to the right of salmon is great.

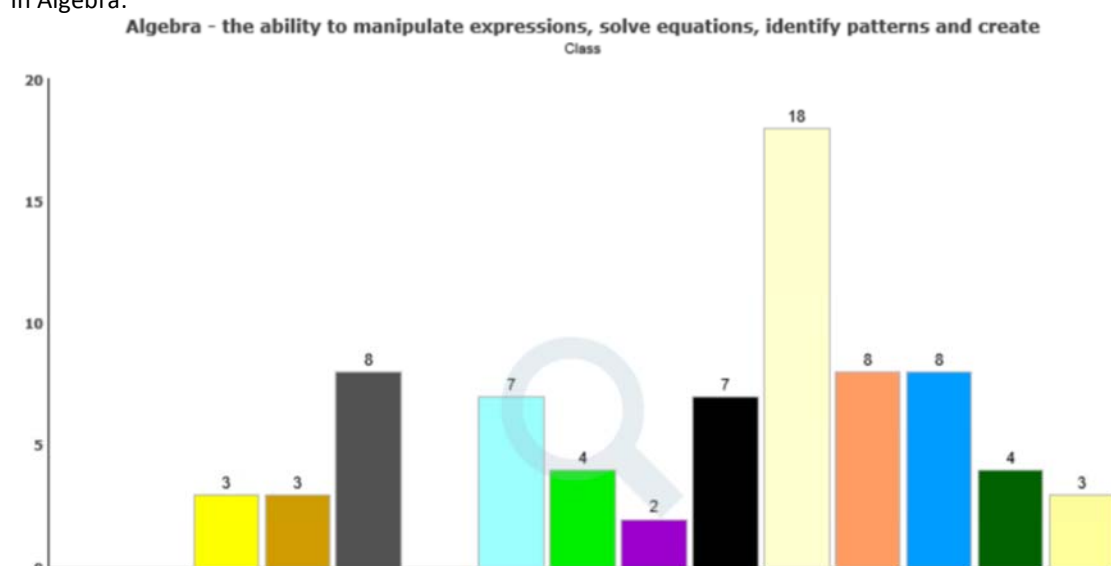


This assessment was done by 76 students (not the Accelerated Year 10 class who were doing NCEA Level One). Only 13 didn't achieve the NCEA level one transformations assessment, and the majority of them were new to school (ie not here for the teaching).

In Number:

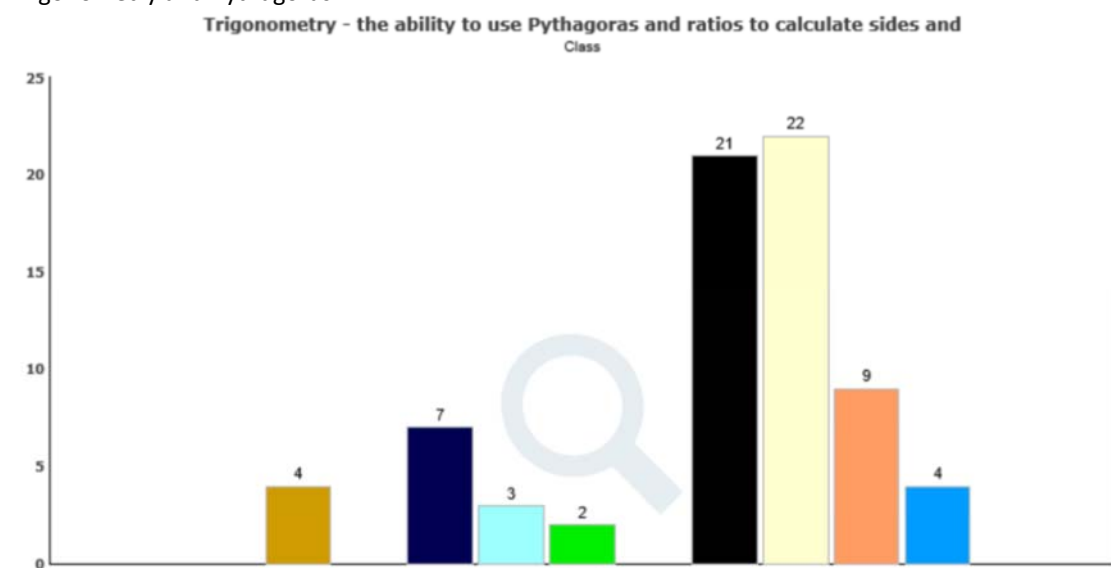


In Algebra:



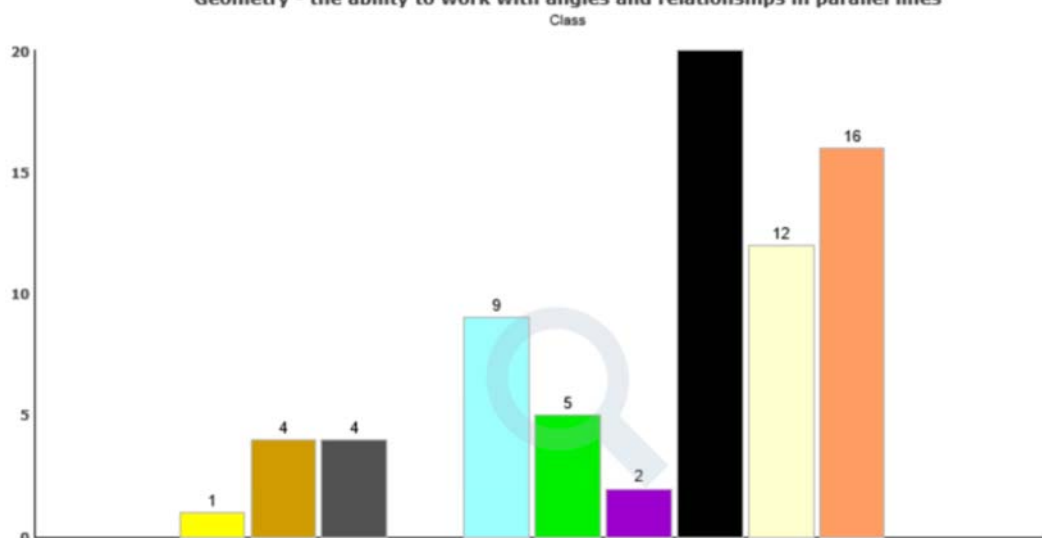
These results, although lower than the other strands, are not of concern, as we do not expect our B-band students to do algebra in Year 11.

Trigonometry and Pythagoras:



In Geometric reasoning:

### Geometry - the ability to work with angles and relationships in parallel lines



Students need to have the names of various angle properties memorised and be able to justify their reasoning to reach Level 5 in geometry, which may be why many have stopped at Level 4. This requirement to commit specific wording to memory is a real challenge for many students.

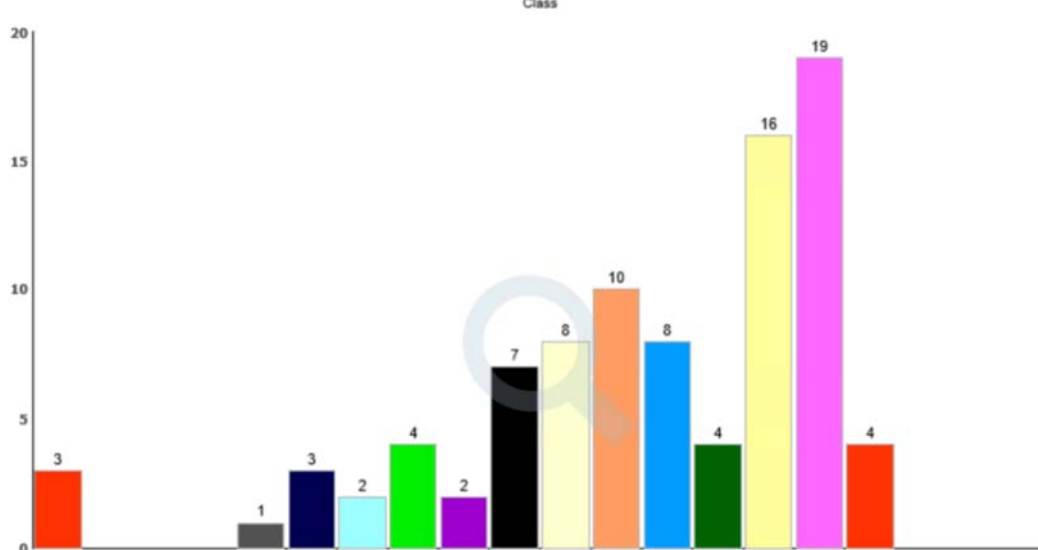
Progress:

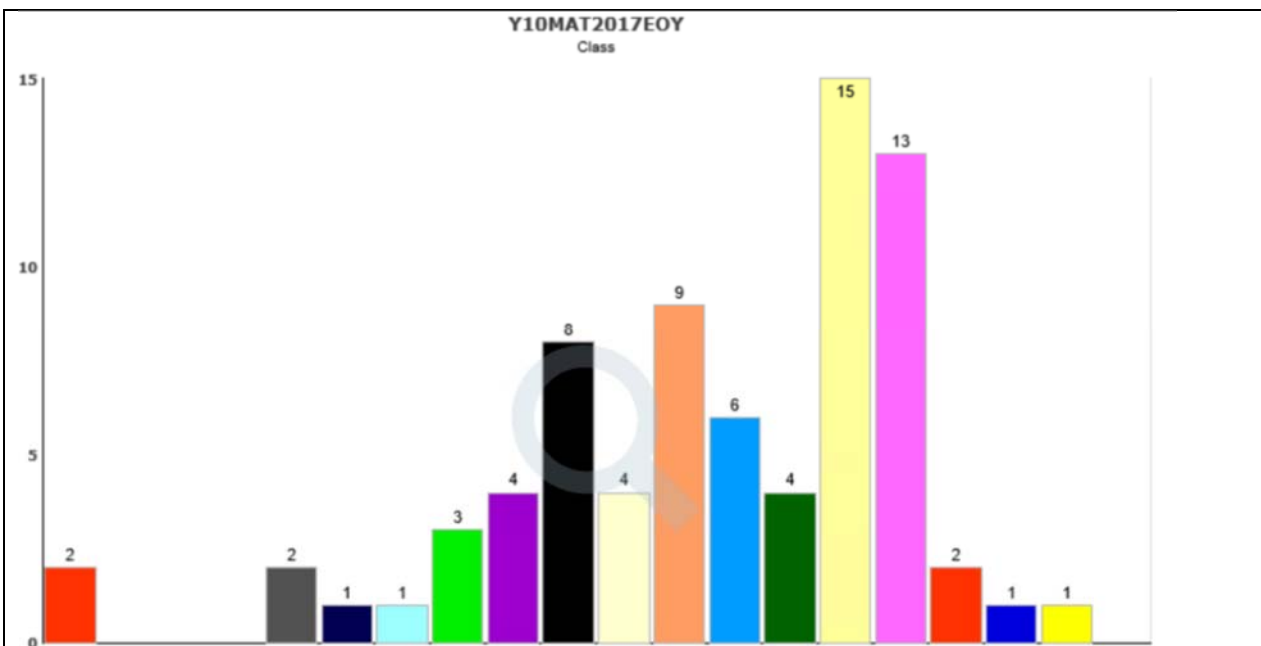
This year group have had regular topic tests, which show that the vast majority are achieving at expected levels, particularly by the end of the year. However, we also have easttle results from the end of year 9 and Year 10.

The data below for end of Year 9 is from the whole year group, whereas the second graph shows the year group other than the top 30 students who were moved into an accelerated programme working at Level 6 of the curriculum (NCEA Level One), and who ALL achieved very good results in that programme, so were clearly at Levels 6B, 6P and 6A.



Year9Maths2016EOY





In other words, to show this progress accurately, the Year 10 graph above should have 3 significantly increased bars at the right hand end to reflect the 30 additional students who were achieving at Level 6.

A challenge obvious in the above graphs is that at the end of Year 9 we had 22 students at Level 3A or below, whereas at the end of Year 10 we had 21 testing on e-asTTle at that level. This would be a concern if these were the same students, but we had 15 new students enrol at Year 10 during the year, and many of these were low ability (or low achievers, more accurately).

#### Targets 2018 - 2020

##### Literacy

###### Achievement

55% of Year 10 achieving e-asTTle reading scores at or above Level 5B by end of year, with 85% achieving at or above Level 4B.

###### Progress

80% of Year 10 improving their e-asTTle reading score by at least 1 sub-level during the course of Year 10, or achieving a Level 6 score, or improving their Lexile reading score by at least 100 points.

Clear goals established for writing using the Yr 10 Literacy Learning Progressions. Teacher understanding of how to use these established through Professional Learning and Development programme. Following feedback from ERO, we are introducing more frequent e-asTTle testing in Reading, to enable us to clearly identify which students are not making progress and identify specific skills they need to strengthen.

##### Numeracy

65% of Year 10 students at or above Level 5B in e-asTTle mathematics by end of year, with 80% at or above Level 4B.

The average progress for a Year 10 student should be more than one sub-level. In 2016 it was almost exactly one sub-level – we want to increase this annual progress

Following feedback from ERO, we have introduced more frequent e-asTTle testing in Mathematics, to enable us to ensure that assessments of student achievement and progress are at standardised national levels. This also allows us to clearly identify which students are not making progress and identify specific skills they need to strengthen.

# NCEA – Year 11-13 Achievement

NCEA Achievement	Target 2017	Achieved 2017
<b>Official NCEA Participation based Pass Rates</b>	<b>Official NCEA Participation based Pass Rates</b>	<b>Official NCEA Participation based Pass Rates (National in brackets)</b>
Level 1	Level 1 90%	Level 1 90.9% (84.7)
Level 2	Level 2 88%	Level 2 95.8% (89.1)
Level 3	Level 3 80%	Level 3 87.7% ((83.1)
Level 1 Literacy	Literacy Level 1 95%	Literacy Level 1 90.4% (91.2)
Level 1 Numeracy	Numeracy Level 1 95%	Numeracy Level 1 89.4% (89.8)
University Entrance	University Entrance 75%	University Entrance 64.4% (61.5)
<b>Māori in NCEA</b>	<b>Māori in NCEA</b>	<b>Māori in NCEA</b>
Level 1	Level 1 90%	Level 1 93.8%
Level 2	Level 2 85% (Lower target due to cohort difference)	Level 2 100% (So much for the apparent cohort difference! )
Level 3	Level 3 80%	Level 3 60%
<b>Pasifika in NCEA</b>	<b>Pasifika in NCEA</b>	<b>Pasifika in NCEA</b>
Level 1	Level 1 90%	Level 1 No Pasifika students in cohort
Level 2	Level 2 90%	Level 2 100%
Level 3	Level 3 90%	Level 3 No Pasifika students in cohort
<b>By gender:</b>		
Boys : Level 1	No specific goals but prior year's performance for boys was a concern which we aimed to address.	Boys : Level 1 90.6% (Increased 14.4%)
Level 2		Level 2 92.3% (Increased 14.5%)
Level 3		Level 3 85.7% (Increased 1.8%)
UE		UE 67.9% (Increased 0.2%)
Girls : Level 1		Girls : Level 1 91.1% (Increased 0.9%)
Level 2		Level 2 98.2% (Increased 3.7%)
Level 3		Level 3 88.9% (Decreased 1.6%)
UE		UE 62.2% (Decreased 11.6%)
<b><u>Endorsement rates</u></b>	<b>Endorsement rates</b>	<b>Endorsement rates</b>
Level 1 Merit	Level 1 Merit 35%	Level 1 Merit 38.8%
Level 1 Excellence	Level 1 Excellence 15%	Level 1 Excellence 22.5%
Level 2 Merit	Level 2 Merit 35%	Level 2 Merit 25.3%
Level 2 Excellence	Level 2 Excellence 15%	Level 2 Excellence 23.1%
Level 3 Merit	Level 3 Merit 30%	Level 3 Merit 28.1%
Level 3 Excellence	Level 3 Excellence 12%	Level 3 Excellence 17.2%
Scholarship passes	Scholarship passes At least 5	Scholarship passes 7

## Commentary on 2017 NCEA results

Following a deeper analysis of our 2017 NCEA results, there are some points worthy of our further consideration.

### Participation based pass rates, compared with National and other local schools

Points to celebrate	Points for possible improvement
<ul style="list-style-type: none"> <li>• <b>All pass rates are well above national averages.</b></li> <li>• Endorsement rates also all above national, with a big jump in Excellence endorsement rates at all Year levels.</li> <li>• <b>All goals other than Year 11 Numeracy and Literacy were surpassed!</b></li> <li>• Comparison with other Dunedin co-ed schools – overall very pleasing indeed.</li> <li>• <b>Huge improvement in boys' results at Level 1 and 2.</b></li> <li>• Overall longitudinal trend continues to be clearly positive over the past six years.</li> <li>• <b>Scholarship results very pleasing.</b></li> </ul>	<ul style="list-style-type: none"> <li>• While UE pass rate is pleasing compared with national, it is a further drop compared with previous years. This needs to be addressed in 2018.</li> <li>• <b>Year 11 Literacy and Numeracy disappointing. It is essential that we reverse this in 2018.</b></li> <li>• </li> </ul>

### Roll based pass rates (no specific targets set)

Official NCEA Roll based Pass Rates	Bayfield 2017 (National in brackets)	Points to celebrate
Level 1	82.5% (73.4)	<ul style="list-style-type: none"> <li>• <b>All pass rates are above national except Literacy and Numeracy, and Level 3 Māori.</b></li> <li>• Huge improvement at Level 2 for all groups – great work!</li> <li>• <b>Best Level 1 and Level 2 pass rates in last 7 years. Level 3 is just slightly lower than last year.</b></li> <li>• Overall longitudinal trend is positive at all levels</li> </ul>
Level 2	88.3% (77.6)	
Level 3	81.0% (64.8)	
Level 1 Literacy	90.4% (91.2)	
Level 1 Numeracy	89.4% (89.8)	
University Entrance	59.5% (48.1)	
Māori in NCEA		
Level 1	83.3% (62.5)	
Level 2	85.7% (73.0)	
Level 3	50% (55.8)	
Pasifika in NCEA	No Pasifika students in cohort	
Level 1	100% (78.6)	
Level 2	No Pasifika students in cohort	
Level 3		
By gender:	78.4% (68.9)	
Boys : Level 1	83.7% (74.7)	
Level 2	77.4% (59.7)	
Level 3	85.0% (78.1)	
Girls : Level 1	91.7% (80.5)	
Level 2	83.3% (69.5)	
Level 3		

### Analysis by gender

Points to celebrate in roll based results	Points for possible improvement
<ul style="list-style-type: none"> <li>• <b>Our girls are still doing really well, and it is very pleasing to see the improvements for our boys. Our newly introduced senior mentoring system may be the underlying reason for this.</b></li> </ul>	<ul style="list-style-type: none"> <li>• Boys are not doing as well as girls nationwide, and this pattern is also true at Bayfield but less so than in previous recent years.</li> </ul>

<ul style="list-style-type: none"> <li>• Our boys are doing very well compared with boys nationally at all year levels – 9.5% better at Level 1, 11% better at Level 2, and 17.7% better at Level 3. This is exceptional.</li> <li>• Our girls are also doing well compared with girls nationally – 6.9% at Level 1, 11.2% at Level 2, and 13.8% at Level 3.</li> </ul>	<ul style="list-style-type: none"> <li>• Level 3 Māori pass rate was really disappointing. We had some very unmotivated students who had already achieved what they wanted from school, and were just waiting until the year ended.</li> </ul>
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#### Analysis by ethnicity

Points to celebrate	Points for possible improvement
<ul style="list-style-type: none"> <li>• Our pass rates at Levels 1 and 2 for Māori students are above national levels.</li> <li>• At NCEA Levels 1 and 2, our Māori students' pass rates are better than all students nationally. This puts them well ahead of Māori students nationally.</li> <li>• Our Pasifika students' pass rates are 100%. Admittedly, the cohorts are very small, but even so, this is very pleasing.</li> </ul>	<ul style="list-style-type: none"> <li>• Bayfield Māori students' pass rate at NCEA Level 3 is lower than Bayfield's other ethnicities.</li> </ul>

Targets for 2018	Targets for 2019 and beyond
<b>Official NCEA Participation based Pass Rates</b> Level 1 90% Level 2 88% Level 3 80% Literacy Level 1 95% Numeracy Level 1 95% University Entrance 75% of Year 13  Māori in NCEA Level 1 90% Level 2 90% Level 3 80%  Pasifika in NCEA Level 1 90% Level 2 90% Level 3 90%  Endorsement rates Level 1 Merit 35% Level 1 Excellence 15% Level 2 Merit 35% Level 2 Excellence 15% Level 3 Merit 30% Level 3 Excellence 12%  Scholarship passes At least 5	<b>Official NCEA Participation based Pass Rates</b> Level 1 90% Level 2 88% Level 3 80% Literacy Level 1 95% Numeracy Level 1 95% University Entrance 75% of Year 13  Māori in NCEA Level 1 90% Level 2 90% Level 3 90%  Pasifika in NCEA Level 1 90% Level 2 90% Level 3 90%  Endorsement rates Level 1 Merit 35% Level 1 Excellence 15% Level 2 Merit 35% Level 2 Excellence 15% Level 3 Merit 30% Level 3 Excellence 12%  Scholarship passes At least 5

Note that we are now looking at ways of establishing cohort specific goals for NCEA, rather than simply targeting overall percentage pass rates based on the school's historical performance.

Our differentiated analysis, on the basis of gender and ethnicity, shows that we have particular strength in girls' achievement, and in Maori and Pasifika. The changes we made in 2017 to the academic tracking, support and mentoring processes clearly paid off for boys at all year levels, as well as for all students. Further investigation into the possible factors contributing to this to be done in 2018, with the outcomes of this investigation to be reported to the board and to all teaching staff.



# Positive Social Climate

Target 2017	2017 Achievement
Maintenance or further increase in Year 9 enrolments for 2017 and beyond.	Year 9 enrolments for 2017 again showed small increase in comparison with previous years. For the first time in at least 8 years we have 6 Year 9 classes.
Further adaptation and implementation of appraisal methodology for both teaching and non-teaching staff. All teaching staff to maintain reflexive professional portfolios, providing clear evidence against Practising Teacher Criteria.	Appraisal system embedded in culture of school. New Standards for the Teaching Profession used across the school, and beginning to be understood. PLD on teaching as inquiry was very thorough but not particularly stimulating due to slow presentation/facilitation. However, teachers are all using an inquiry methodology to show evidence against some or all of the new standards, and cross-curricular professional learning groups are established to assist and support.
<b>Targets 2018 - 2020</b>	
<b>Enrolment:</b> Continue to attract approximately 100 Year 9 enrolments, as well as further enrolments at other year levels, for each year. This will maintain the school roll in the 500 – 600 overall roll size. Continue to attract approximately International Fee-Paying students at approximately 10% of the total school roll, with a variety of nationalities represented.	
<b>Appraisal system:</b> Embed the use of teaching as inquiry and professional learning groups to support teaching staff to grow and provide evidence against the Standards for the Teaching Profession and other requirements.	

Positive Internal Relationships		
Educational Achievement	Target 2017	Achieved 2017
Student Attendance	Overall attendance rate maintained above 90% for all year levels.  Monitoring and intervention system continued. Checks for ongoing consistency of approach and response to absence issues. Target groups established and individual plans put in place as required.	Overall attendance rate was 84% across the whole school. This is disappointing, to say the least.  Monitoring and intervention system continued. Target groups – below 70% attendance, and below 80% attendance, established. These groups were sent letters each half-term, and parents/caregivers were asked to come in for meetings if attendance rates did not improve.
<b>Target for 2018 - 2020</b>		
Student attendance		
Overall attendance rate maintained above 90% for all year levels. School-wide emphasis to be placed on the importance of regular attendance, with parents/caregivers contacted regularly about concerns. Monitoring and intervention system continued with ongoing refinement as necessary.		

# Achievement in NCEA and UE: Bayfield High School

Generated 16-Feb-2018

PR1 - Participation-Based Current Overall Results

Bayfield High School

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2013	88.6	86.3	83.2	81.2
2014	83.8	90.5	88.7	76.3
2015	86.1	91.8	83.7	72.1
2016	83.5	87.9	87.7	71.2
2017	90.9	95.8	87.7	64.4

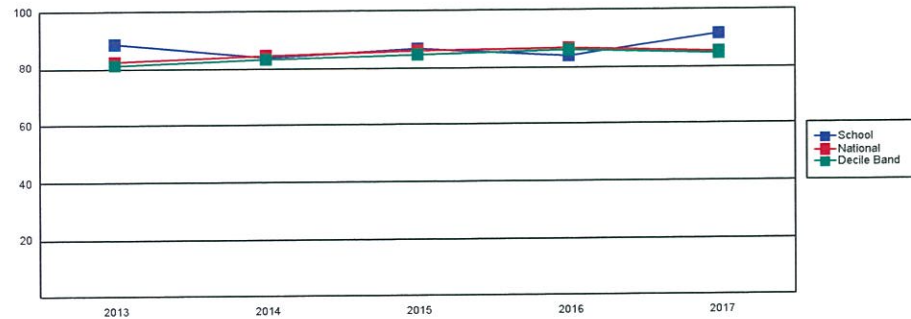
National

Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
82.6	85.7	79.2	70.6
84.2	88.1	80.4	61.3
85.6	88.5	82.8	63.4
86.5	89.9	83.4	62.9
84.7	89.1	83.1	61.1

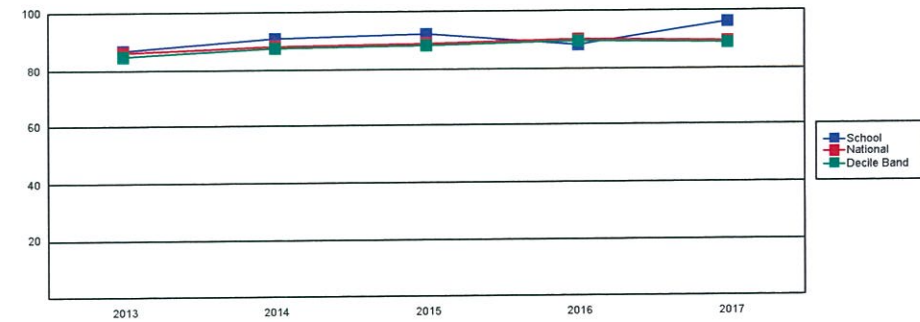
Decile 4-7

Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
80.7	84.4	76.8	66.7
82.9	87.1	77.8	56.0
84.6	87.9	81.2	60.6
85.7	89.0	81.2	59.0
84.7	88.8	81.6	57.3

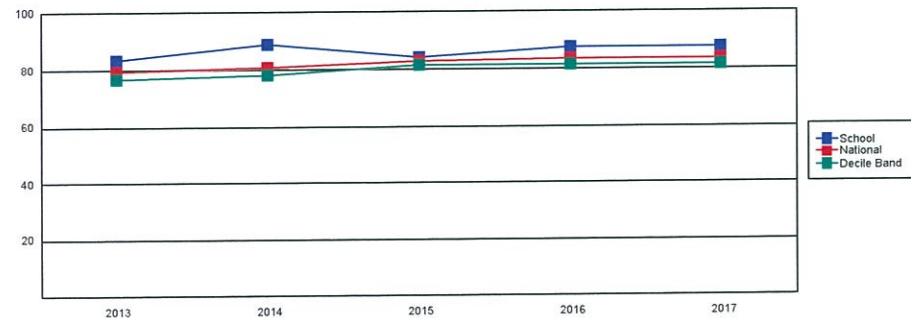
Year 11 - NCEA Level 1



Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



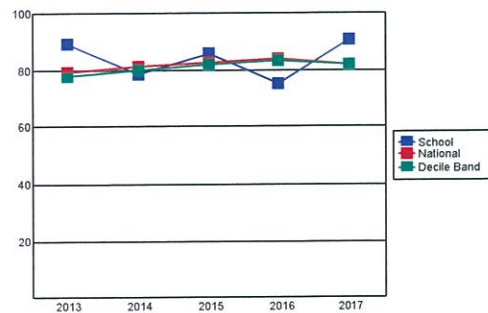
# Achievement in NCEA and UE: Bayfield High School

Generated 16-Feb-2018

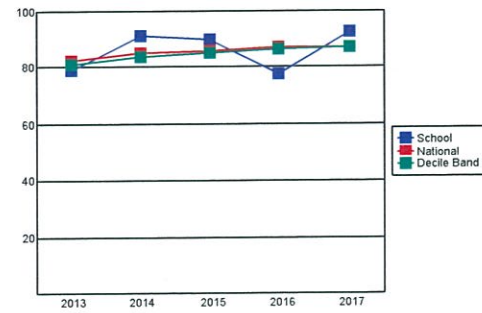
PR1 - Participation-Based Current Results by Gender

Bayfield High School					National				Decile 4-7			
Academic Year	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
<b>Male</b>												
2013	89.1	79.0	71.2	75.0	79.4	82.4	74.0	65.2	77.5	81.0	71.5	61.4
2014	78.8	91.3	93.3	88.9	81.0	85.2	75.3	54.7	79.9	83.9	72.3	48.9
2015	85.7	89.7	68.6	60.0	82.6	85.7	78.1	57.1	81.6	85.2	75.9	54.0
2016	75.0	77.8	83.9	67.7	83.9	87.4	79.4	56.4	83.0	86.7	77.5	53.0
2017	90.6	92.3	85.7	67.9	81.7	87.0	79.1	54.4	81.9	87.0	77.7	50.9
<b>Female</b>												
2013	88.1	94.5	95.9	87.8	85.7	88.8	83.6	75.1	83.9	87.7	81.0	70.9
2014	87.2	89.8	84.6	65.4	87.3	90.9	84.7	66.8	85.9	90.1	82.2	61.6
2015	86.3	93.5	94.1	80.4	88.5	91.3	86.8	68.8	87.6	90.6	85.7	66.1
2016	90.2	94.5	90.5	73.8	89.0	92.2	86.7	68.5	88.4	91.3	84.5	64.3
2017	91.1	98.2	88.9	62.2	87.8	91.2	86.6	66.8	87.7	90.6	84.8	62.7

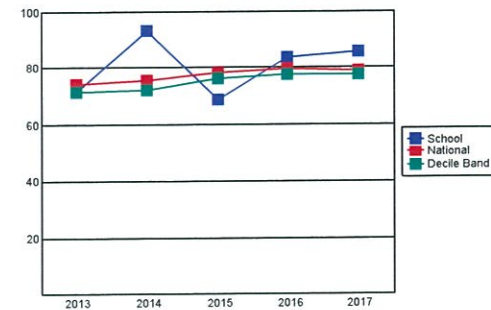
Year 11 NCEA Level 1 - Male



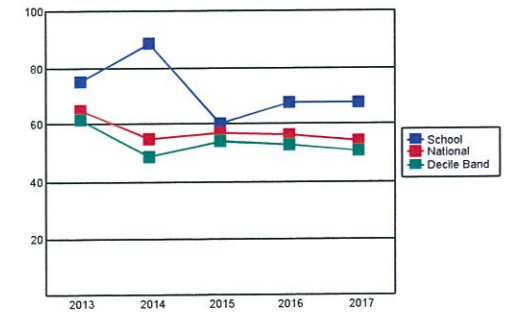
Year 12 NCEA Level 2 - Male



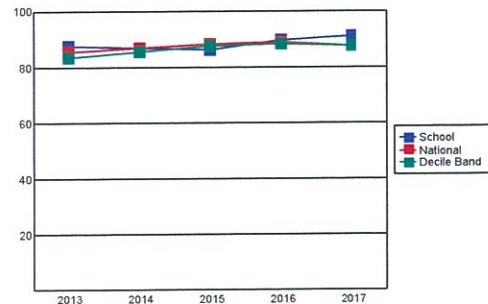
Year 13 NCEA Level 3 - Male



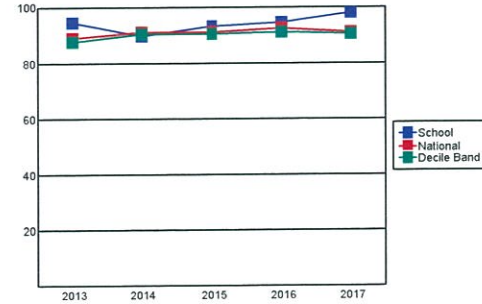
Year 13 University Entrance - Male



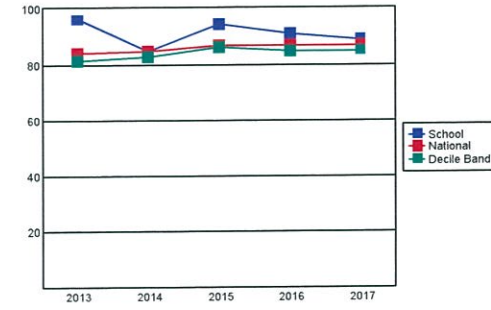
Year 11 NCEA Level 1 - Female



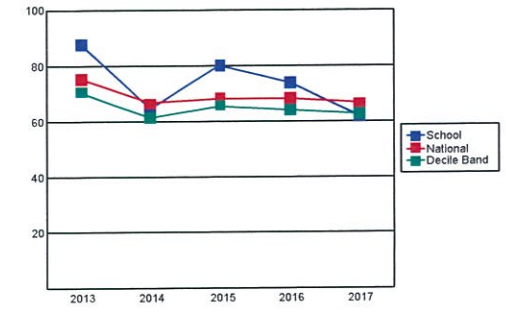
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



Year 13 University Entrance - Female

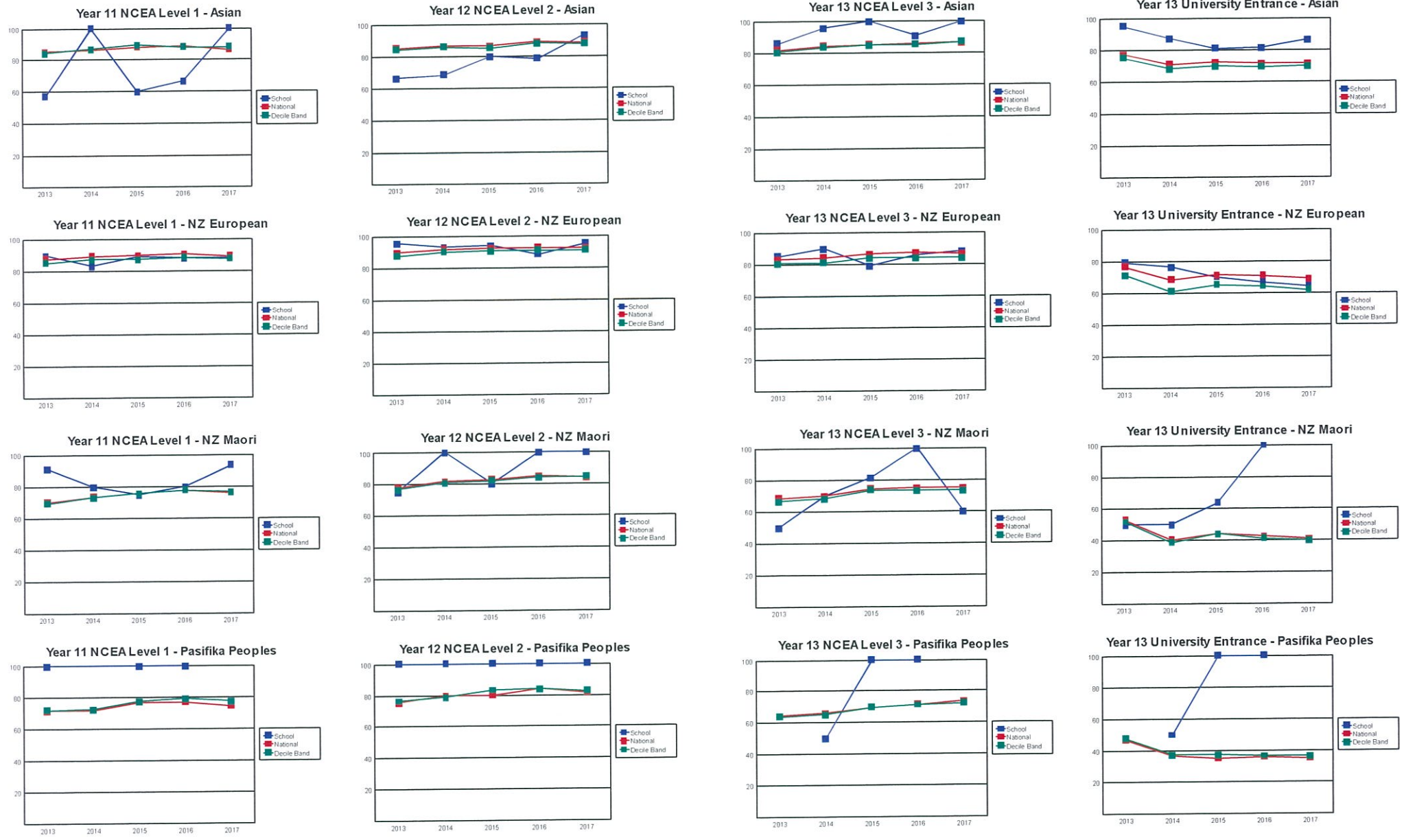


# Achievement in NCEA and UE: Bayfield High School

PR1 - Participation-Based Current Results by Ethnicity

Academic Year	Bayfield High School				National				Decile 4-7			
	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
<b>Asian</b>												
2013	57.1	66.7	86.4	95.5	85.3	85.7	82.3	77.8	84.4	84.9	80.8	75.5
2014	100.0	68.8	95.8	87.5	86.3	86.7	84.7	71.3	86.8	86.5	84.0	68.3
2015	60.0	80.0	100.0	81.3	88.1	86.9	85.4	72.5	89.3	85.7	85.0	70.0
2016	66.7	78.9	90.9	81.8	88.4	89.3	86.0	71.8	88.4	88.4	85.6	69.7
2017	100.0	93.3	100.0	86.7	86.6	89.0	86.8	71.8	88.1	88.0	87.0	70.0
<b>NZ European</b>												
2013	90.4	95.9	85.1	79.7	88.3	90.0	83.4	77.0	85.5	88.0	80.7	71.6
2014	83.3	93.4	90.0	76.7	89.9	92.0	84.6	68.7	87.6	90.6	81.3	61.3
2015	89.2	94.2	78.9	70.2	90.3	92.4	86.8	71.5	87.8	90.8	83.9	65.5
2016	88.5	88.9	86.2	67.2	91.2	92.8	87.3	71.4	89.0	91.4	83.9	64.3
2017	89.1	95.4	88.2	64.7	89.8	92.5	86.5	69.2	88.1	91.3	84.0	62.1
<b>NZ Maori</b>												
2013	91.7	75.0	50.0	50.0	70.5	77.9	69.1	52.8	69.5	76.7	66.6	51.8
2014	80.0	100.0	70.0	50.0	73.8	81.7	70.1	40.2	73.2	80.9	68.3	38.6
2015	75.0	80.0	81.8	63.6	76.0	83.0	74.8	43.8	75.9	82.0	73.7	44.1
2016	80.0	100.0	100.0	100.0	78.0	85.3	75.3	42.5	77.8	84.4	73.2	41.0
2017	93.8	100.0	60.0		76.0	84.3	75.3	40.9	76.5	84.8	73.5	39.7
<b>Pasifika Peoples</b>												
2013	100.0	100.0			71.4	75.1	64.6	47.0	71.9	76.3	63.8	47.7
2014		100.0	50.0	50.0	71.9	79.7	66.1	36.9	72.4	78.7	64.9	37.3
2015	100.0	100.0	100.0	100.0	76.9	79.8	69.7	35.4	77.3	83.0	69.6	37.2
2016	100.0	100.0	100.0	100.0	77.1	83.7	71.4	36.1	79.2	83.6	71.2	36.8
2017		100.0			74.4	81.4	73.5	35.1	77.5	82.5	72.3	36.4

PR1 CHARTS - Participation-Based Current Results by Ethnicity: Bayfield High School





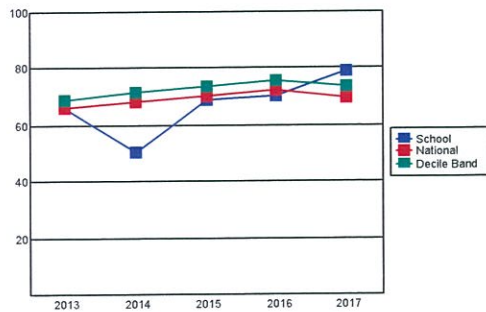
# Achievement in NCEA and UE: Bayfield High School

Generated 16-Feb-2018

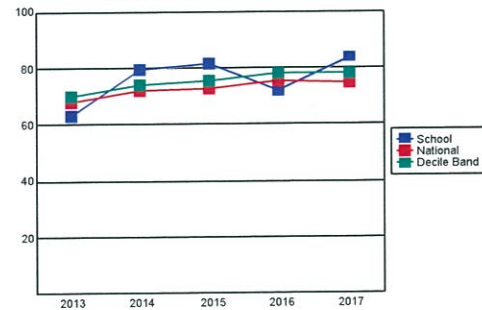
PR2 - Roll-Based Current Results by Gender

Bayfield High School					National				Decile 4-7			
Academic Year	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
<b>Male</b>												
2013	66.1	62.8	59.7	62.9	66.0	67.5	50.9	45.2	68.4	69.8	48.6	42.2
2014	50.0	79.2	79.2	75.5	67.8	71.5	53.6	39.0	71.1	73.9	50.9	34.5
2015	68.6	81.4	53.3	46.7	70.1	72.8	56.4	41.7	73.2	75.5	55.3	39.7
2016	69.8	71.8	72.2	58.3	71.8	75.0	59.2	42.5	75.1	77.9	58.4	40.2
2017	78.4	83.7	77.4	61.3	68.9	74.7	59.7	41.5	73.4	77.9	58.8	39.0
<b>Female</b>												
2013	71.2	81.3	78.3	71.7	75.4	75.8	63.8	57.8	75.7	77.8	62.4	55.0
2014	77.4	81.5	75.9	58.6	77.4	79.3	66.4	52.6	78.2	81.1	64.1	48.2
2015	80.0	89.6	88.9	75.9	79.0	80.0	68.5	55.0	80.1	82.5	68.1	53.1
2016	85.2	81.3	90.5	73.8	79.3	81.7	69.3	55.3	81.1	83.7	67.6	51.9
2017	85.0	91.7	83.3	58.3	78.1	80.5	69.5	54.1	79.5	82.5	67.9	50.7

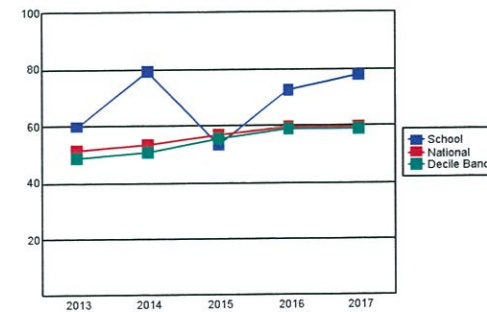
Year 11 NCEA Level 1 - Male



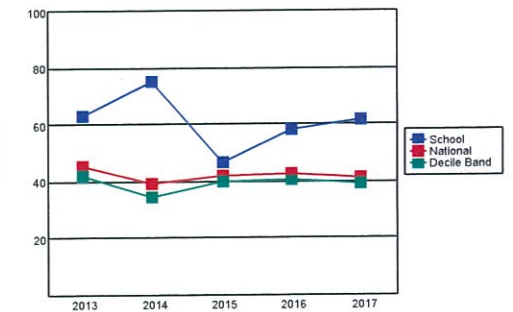
Year 12 NCEA Level 2 - Male



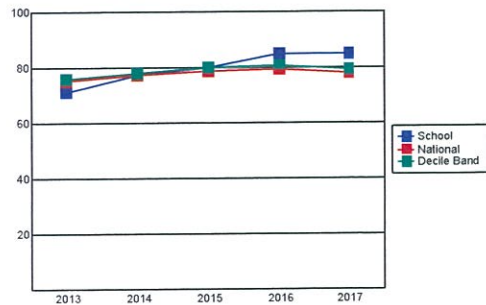
Year 13 NCEA Level 3 - Male



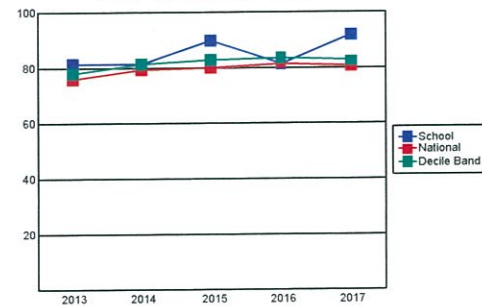
Year 13 University Entrance - Male



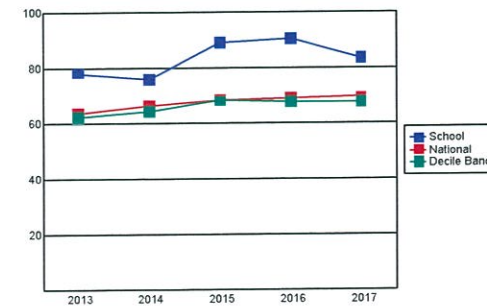
Year 11 NCEA Level 1 - Female



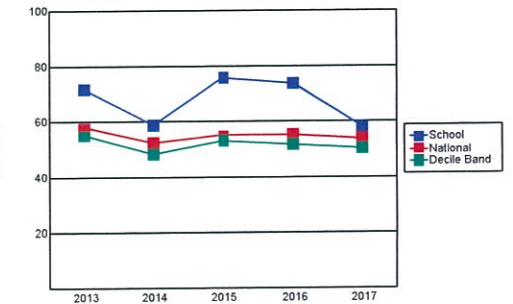
Year 12 NCEA Level 2 - Female



Year 13 NCEA Level 3 - Female



Year 13 University Entrance - Female



# Achievement in NCEA and UE: Bayfield High School

Generated 16-Feb-2018

PR2 - Roll-Based Current Results by Ethnicity

Academic Year	Bayfield High School				National				Decile 4-7			
	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
<b>Asian</b>												
2013	200.0	333.3	633.3	700.0	82.4	85.5	71.2	67.8	86.4	91.0	67.5	63.7
2014	150.0	550.0	460.0	420.0	84.6	88.0	73.2	61.4	90.6	92.7	70.3	57.2
2015	300.0	400.0	800.0	650.0	87.9	89.7	75.4	64.5	95.3	95.9	75.6	62.8
2016	266.7	300.0	333.3	300.0	92.8	93.9	79.2	66.5	98.6	101.0	78.1	63.8
2017	200.0	466.7	500.0	433.3	91.9	97.1	81.4	67.9	96.7	103.4	82.4	66.9
<b>NZ European</b>												
2013	73.5	80.5	77.8	72.8	79.2	79.1	64.3	59.7	79.8	81.0	61.7	55.2
2014	69.8	86.6	77.1	65.7	80.7	82.6	67.0	54.5	81.1	84.2	62.9	47.6
2015	76.3	90.3	69.2	61.5	81.7	83.0	69.0	57.4	81.6	84.7	66.5	52.4
2016	81.8	81.2	84.7	66.1	82.5	84.0	70.1	57.8	83.2	85.6	66.9	51.8
2017	80.3	88.6	80.4	58.9	81.1	84.0	69.5	56.1	82.1	85.5	66.3	49.6
<b>NZ Maori</b>												
2013	55.0	60.0	33.3	33.3	55.8	63.3	45.0	34.9	58.0	66.8	46.5	36.5
2014	28.6	91.7	70.0	50.0	59.8	68.1	47.4	27.8	63.7	71.8	49.5	28.2
2015	75.0	80.0	100.0	77.8	63.5	70.6	51.5	31.0	67.0	73.6	54.5	33.0
2016	75.0	87.5	100.0	100.0	65.6	74.9	54.4	31.4	69.4	77.8	57.1	32.3
2017	83.3	85.7	50.0		62.5	73.0	55.8	30.8	67.1	76.8	57.9	31.5
<b>Pasifika Peoples</b>												
2013	75.0	50.0			65.1	68.4	48.4	35.4	65.2	68.3	49.2	37.1
2014		100.0	50.0	50.0	67.6	75.3	52.0	29.1	68.0	73.3	50.7	29.3
2015		100.0	100.0	100.0	71.9	76.6	57.5	29.5	72.1	76.7	55.5	29.8
2016	100.0	100.0	100.0	100.0	73.2	79.5	60.4	30.7	73.7	78.8	56.7	29.6
2017		100.0			70.5	78.6	64.0	30.8	72.4	78.2	60.3	30.7

# Achievement in NCEA and UE: Bayfield High School

Generated 16-Feb-2018

PR2 - Roll-Based Current Overall Results

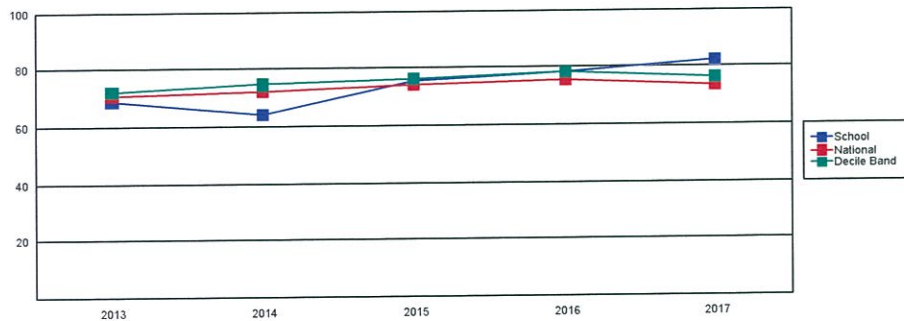
Bayfield High School

National

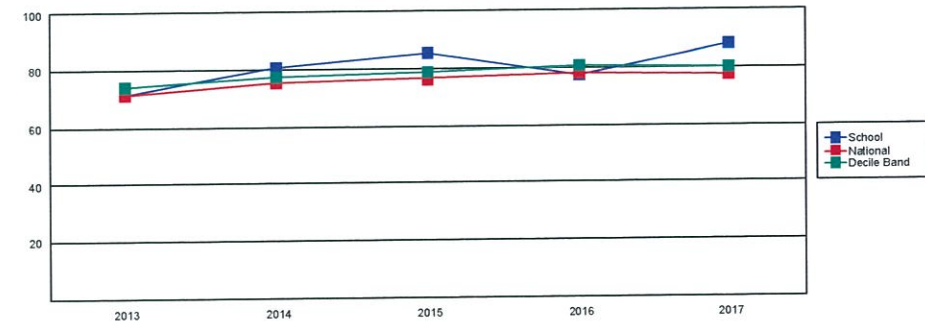
Decile 4-7

Academic Year	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
2013	68.9	71.1	68.9	67.2	70.6	71.6	57.6	51.7	72.1	73.8	55.9	48.9
2014	63.8	80.5	77.5	66.7	72.5	75.4	60.2	46.1	74.6	77.6	57.9	41.8
2015	75.6	85.7	72.7	62.6	74.4	76.4	62.7	48.6	76.5	78.9	61.9	46.7
2016	78.4	77.7	82.1	66.7	75.5	78.4	64.5	49.2	78.0	80.8	63.1	46.3
2017	82.5	88.3	81.0	59.5	73.4	77.6	64.8	48.1	76.4	80.2	63.6	45.2

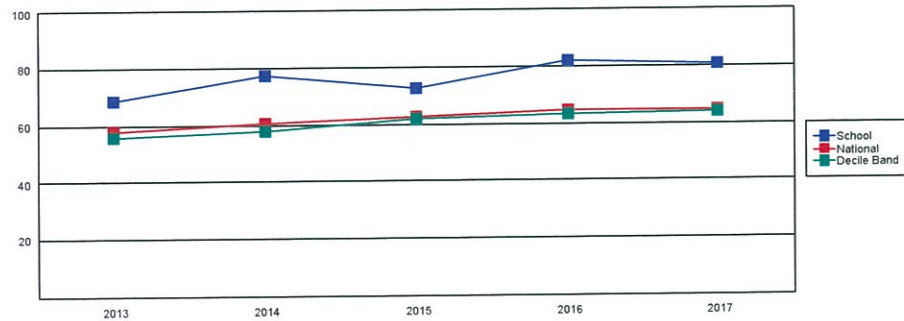
Year 11 - NCEA Level 1



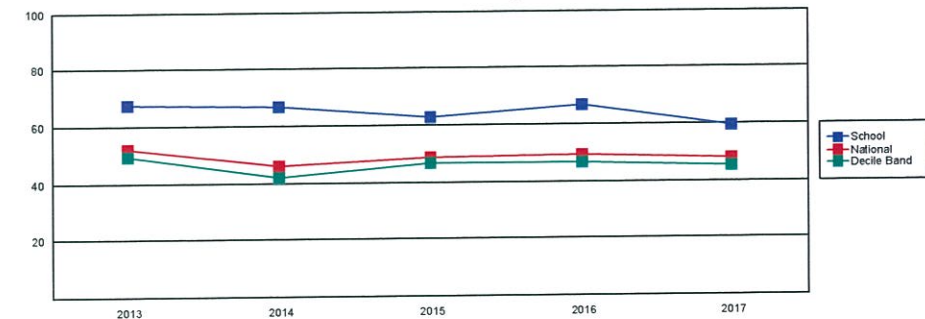
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3

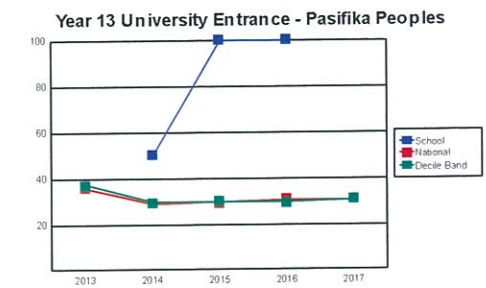
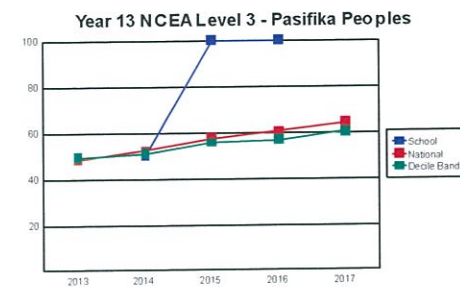
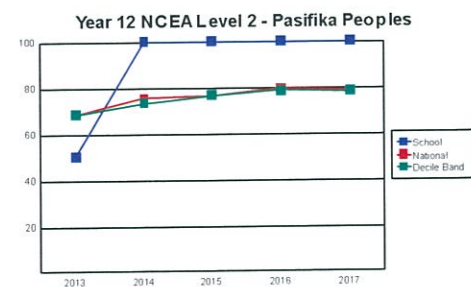
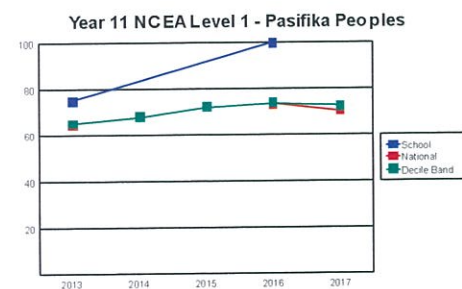
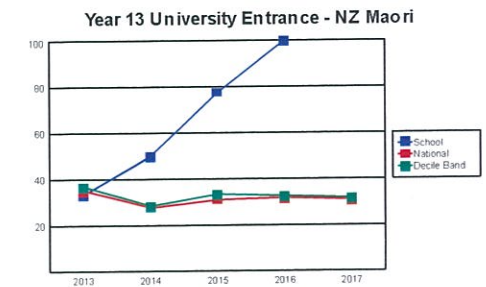
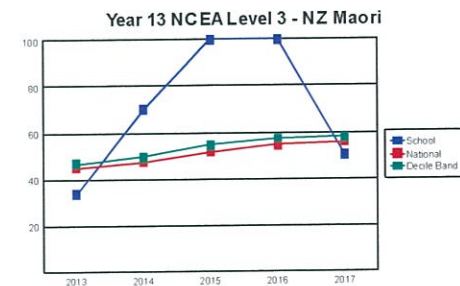
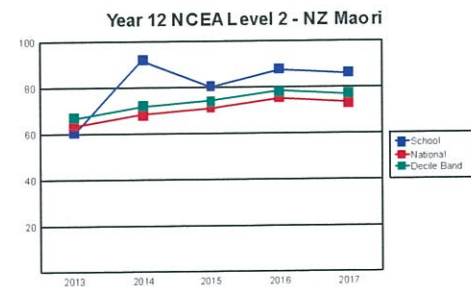
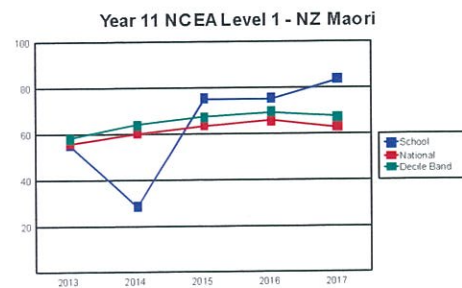
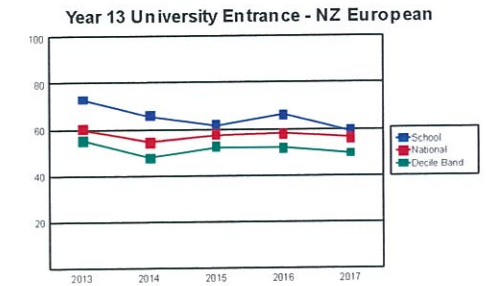
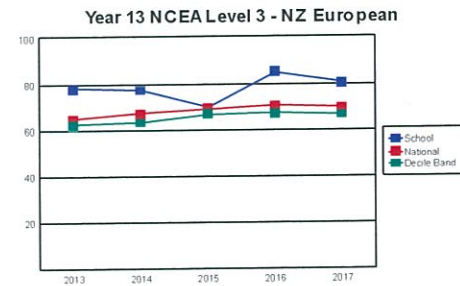
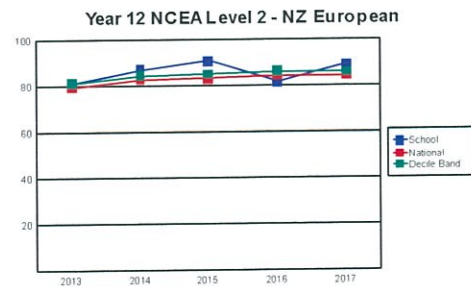
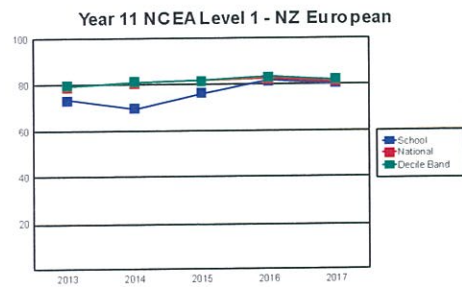
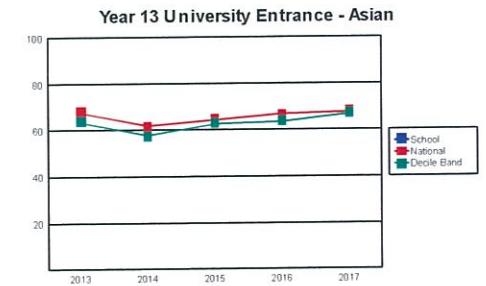
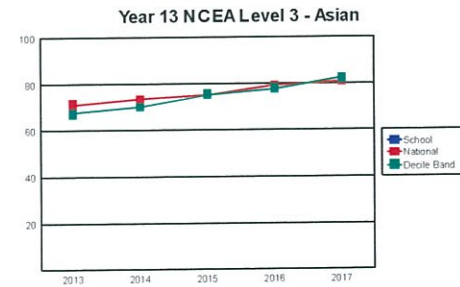
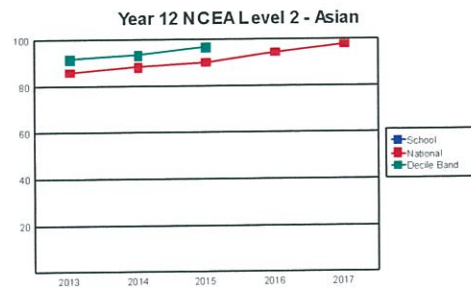
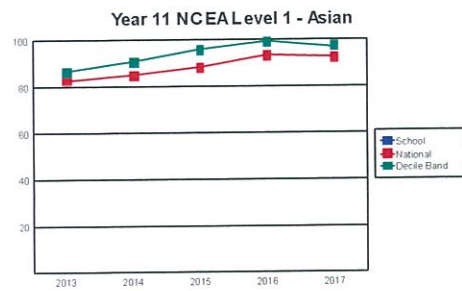


Year 13 - University Entrance





## PR2 CHARTS - Roll-Based Current Results by Ethnicity: Bayfield High School



# NCEA Certificate Endorsement: Bayfield High School

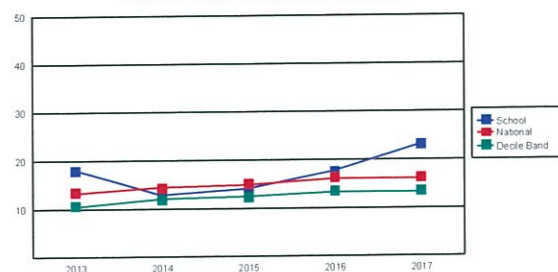
## PR4 - Current Year Results by Percentage

Academic Year	Bayfield High School			National			Decile 4-7		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<b>Excellence</b>									
2013	15.1	17.8	8.3	17.1	13.3	11.4	13.7	10.5	9.9
2014	10.4	12.6	14.0	17.8	14.3	12.8	14.1	11.9	11.1
2015	13.2	14.1	13.9	18.6	14.9	13.8	15.2	12.3	12.6
2016	14.5	17.5	10.9	19.8	16.1	14.7	16.2	13.3	13.1
2017	22.5	23.1	17.2	20.0	16.1	15.6	16.9	13.3	13.8
<b>Merit</b>									
2013	30.1	37.6	35.7	34.4	26.6	28.5	32.1	23.3	25.1
2014	41.8	27.4	32.6	34.9	26.8	28.9	32.6	24.0	25.3
2015	29.4	35.9	31.9	34.5	26.5	28.5	32.8	24.3	26.0
2016	38.2	23.8	37.5	34.5	26.5	28.0	33.1	24.1	25.4
2017	38.8	25.3	28.1	35.3	26.9	27.9	33.6	24.3	25.6

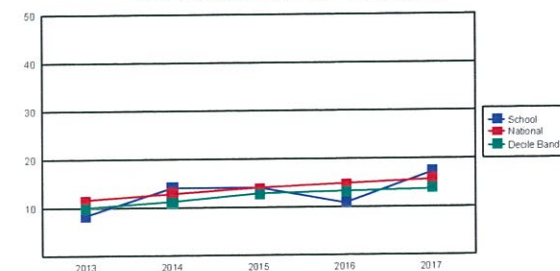
Year 11 NCEA Level 1 - Excellence



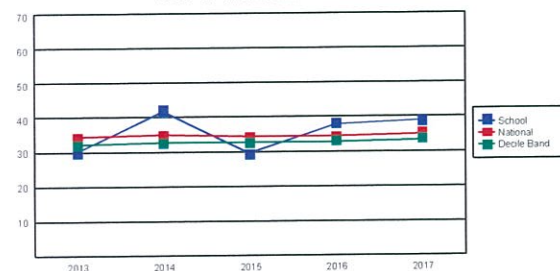
Year 12 NCEA Level 2 - Excellence



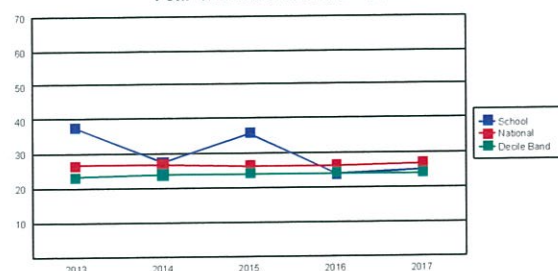
Year 13 NCEA Level 3 - Excellence



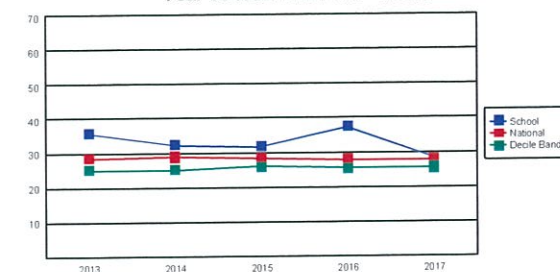
Year 11 NCEA Level 1 - Merit



Year 12 NCEA Level 2 - Merit



Year 13 NCEA Level 3 - Merit



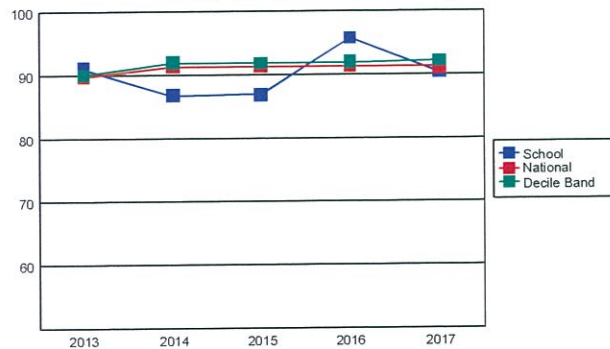
# Literacy and Numeracy: Bayfield High School

Generated 16-Feb-2018

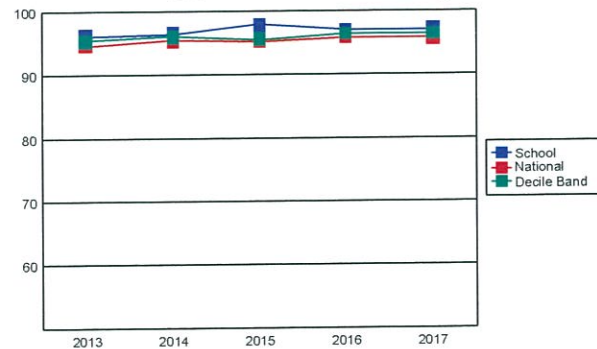
## PR 3 - Cumulative Results by Percentage

Bayfield High School					National			Decile 4-7		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2013	Literacy	91.2	96.2	100.0	89.9	94.6	95.6	90.1	95.4	95.7
2014	Literacy	86.8	96.6	97.3	91.3	95.4	96.0	92.0	96.1	96.2
2015	Literacy	87.0	97.8	99.0	91.3	95.3	96.2	91.9	95.6	96.6
2016	Literacy	95.8	96.9	100.0	91.4	95.9	96.5	92.1	96.5	96.7
2017	Literacy	90.4	97.1	100.0	91.2	95.8	96.3	92.2	96.4	96.5
2013	Numeracy	92.9	94.0	98.2	87.3	93.3	95.3	87.8	94.2	95.5
2014	Numeracy	84.6	96.6	96.4	89.3	94.4	95.2	90.6	95.5	95.6
2015	Numeracy	96.7	95.7	100.0	89.9	94.5	95.6	90.7	95.2	96.3
2016	Numeracy	95.8	98.0	100.0	90.1	95.2	96.0	91.2	96.0	96.5
2017	Numeracy	89.4	96.2	100.0	89.8	95.0	95.8	91.1	96.1	96.3

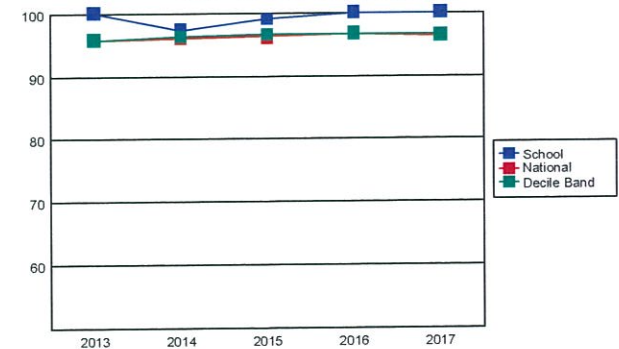
Year 11 Level 1 Literacy



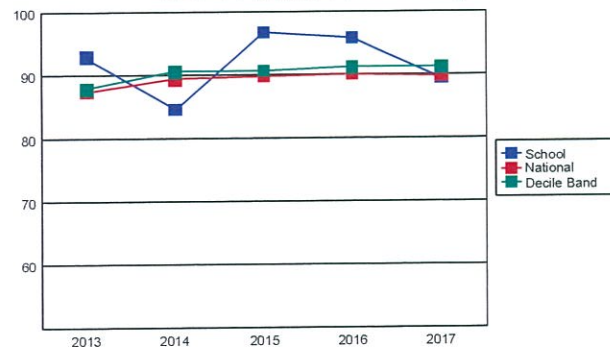
Year 12 Level 1 Literacy



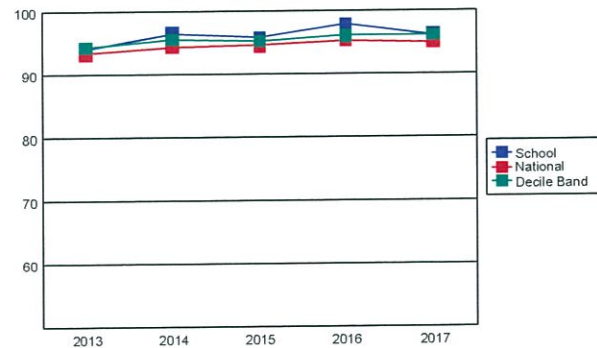
Year 13 Level 1 Literacy



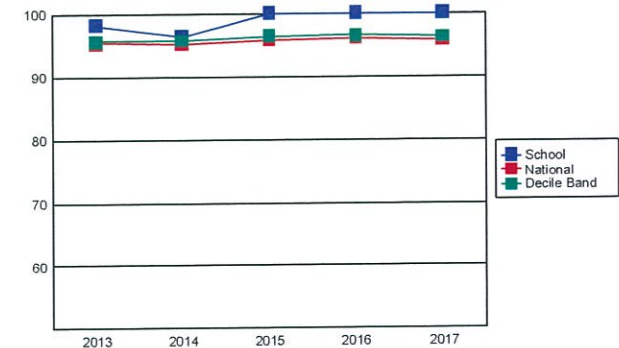
Year 11 Level 1 Numeracy



Year 12 Level 1 Numeracy



Year 13 Level 1 Numeracy





## Participation Based

	Bayfield NCEA participation pass rates						
	2017	2016	2015	2014	2013	2012	2011
Level 1	90.9	83.5	86.1	83.8	88.6%	79.1%	74.6%
Level 2	95.8	87.9	91.8	90.5	86.3%	78.2%	65.2%
Level 3	87.7	86.3	83.7	88.8	83.2%	73.3%	65.3%
UE	64.4	69.9	72.1	76.3	81.2%	70.2%	60.4%

[illegible]

# Bayfield High School 2016 NCEA Results compared with other local schools

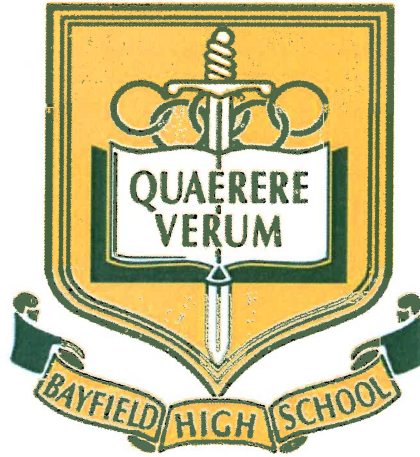
## Roll Based

All figures are % of July 1<sup>st</sup> roll

	Bayfield NCEA roll based pass rates						
	2017	2016	2015	2014	2013	2012	2011
Level 1	82.5	78.4	75.6	63.8	68.9	72.5	63.0
Level 2	88.3	77.7	85.7	80.5	71.1	72.4	70.3
Level 3	81.0	80.8	72.7	77.5	68.9	59.7	57.6
UE	59.5	65.4	62.6	66.7	67.2	54.0	52.5

		Bayfield	All NZ	All Otago	Decile 7	Decile 1-3	Decile 4-7	Decile 8-10	Columba College	East Otago High	John McGlashan	Kaikorai Valley	Kavanagh College	Kings High School	Logan Park High	Otago Boys High	Otago Girls High	Queens High School	St Hilda's Collegiate	Taieri College
Level 1	Pass rate	<b>82.5</b>	73.4	82.8	79.7	63.6	76.4	78.9	91.7	66.7	98.9	64.5	88.6	90.9	69.4	87.3	88.1	70.6	92.8	81.1
	Literacy	<b>90.4</b>	91.2	94.4	94.0	85.1	92.2	94.8	98.8	81.0	98.9	81.0	95.9	98.2	95.6	97.6	97.6	94.9	94.0	88.4
	Numeracy	<b>89.4</b>	89.8	93.7	92.6	83.3	91.1	93.4	98.8	90.9	98.9	79.8	92.7	98.6	87.5	95.2	98.8	93.2	94.0	86.5
Level 2	Pass rate	<b>88.3</b>	77.6	84.3	83.7	71.4	80.2	91.4	101.3	66.7	76.0	63.9	79.1	90.0	79.2	82.8	91.9	78.4	93.6	88.4
Level 3	Pass rate	<b>81.0</b>	64.8	73.7	73.9	55.9	63.6	75.6	95.7	73.3	80.8	54.9	67.5	73.5	61.9	67.1	91.7	68.2	94.5	80.6
University Entrance		<b>59.5</b>	48.1	61.5	56.5	27.5	45.2	64.4	92.9	53.3	70.5	39.2	57.9	56.5	54.0	55.7	82.5	51.5	92.3	59.2

# BAYFIELD HIGH SCHOOL



## FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	2 Shore Street, Dunedin
School Postal Address:	2 Shore Street, Dunedin 9013
School Phone:	03 455 0113
School Email:	<a href="mailto:bayfield@bayfield-high.school.nz">bayfield@bayfield-high.school.nz</a>
Ministry Number:	382

# BAYFIELD HIGH SCHOOL

Financial Statements - For the year ended 31 December 2017

## Index

<b>Page</b>	<b>Statement</b>
<a href="#"><u>1</u></a>	Statement of Responsibility
<a href="#"><u>2</u></a>	Statement of Comprehensive Revenue and Expense
<a href="#"><u>3</u></a>	Statement of Changes in Net Assets/Equity
<a href="#"><u>4</u></a>	Statement of Financial Position
<a href="#"><u>5</u></a>	Statement of Cash Flows
<a href="#"><u>6</u></a>	Statement of Accounting Policies
<a href="#"><u>11</u></a>	Notes to the Financial Statements



# Bayfield High School

## Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

DAVID JOHN BRIDGMAN

Full Name of Board Chairperson

(ACTING CHAIRPERSON)



Signature of Board Chairperson

17/05/2018

Date:

MICHAEL LESLIE BEAGLEY

Full Name of Principal



Signature of Principal

17/05/2018

Date:



**Bayfield High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	5,708,220	5,333,148	5,136,539
Locally Raised Funds	3	637,595	406,024	622,415
Interest Earned		53,008	22,000	41,311
Gain on Sale of Property, Plant and Equipment		-	-	1,251
International Students	4	713,170	611,500	601,856
London House	9	91,516	91,333	91,567
		<u>7,203,509</u>	<u>6,464,005</u>	<u>6,494,939</u>
<b>Expenses</b>				
Locally Raised Funds	3	247,672	183,050	204,248
International Students	4	355,428	320,200	312,745
Learning Resources	5	4,564,685	4,301,192	4,155,134
Administration	6	385,982	434,383	416,356
Finance Costs		4,135	-	4,960
Property	7	1,387,314	1,018,479	970,058
Depreciation	8	140,571	110,000	129,633
London House	9	75,102	85,800	79,316
Loss on Disposal of Property, Plant and Equipment		3,708	-	1,614
		<u>7,164,597</u>	<u>6,453,104</u>	<u>6,274,064</u>
<b>Net Surplus / (Deficit)</b>		<b>38,912</b>	<b>10,901</b>	<b>220,875</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>38,912</u></u>	<u><u>10,901</u></u>	<u><u>220,875</u></u>

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



# Bayfield High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	488,062	488,062	239,830
Total comprehensive revenue and expense for the year	38,912	10,901	220,875
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	27,357
<b>Equity at 31 December</b>	526,974	498,963	488,062
Retained Earnings	526,974	498,963	488,062
<b>Equity at 31 December</b>	526,974	498,963	488,062

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



**Bayfield High School**  
**Statement of Financial Position**  
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	10	97,083	512,518	391,617
Accounts Receivable	11	303,618	272,311	272,311
GST Receivable		16,049	34,254	34,254
Prepayments		71,117	39,774	39,774
Inventories	12	107,835	84,462	84,462
Investments	13	1,185,000	1,000,000	1,000,000
Funds owing for Capital Works Projects	20	-	38,274	38,274
		<u>1,780,702</u>	<u>1,981,593</u>	<u>1,860,692</u>
<b>Current Liabilities</b>				
Accounts Payable	15	362,542	399,198	399,198
Revenue Received in Advance	16	338,750	365,647	365,647
Provision for Cyclical Maintenance	17	57,639	33,647	33,647
Finance Lease Liability - Current Portion		14,184	25,946	25,946
Funds held in Trust	19	380,094	408,002	408,002
Funds held for Capital Works Projects	20	24,859	52,926	52,926
Funds Held on Behalf of AltEd & Youth Services Cluster	21	449,936	593,478	593,478
		<u>1,628,004</u>	<u>1,878,844</u>	<u>1,878,844</u>
<b>Working Capital Surplus/(Deficit)</b>		152,698	102,749	(18,152)
<b>Non-current Assets</b>				
Property, Plant and Equipment	14	557,847	480,644	590,644
		<u>557,847</u>	<u>480,644</u>	<u>590,644</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	17	169,029	62,961	62,961
Finance Lease Liability - Term Portion		13,090	21,469	21,469
Funds held in Trust	19	1,452	-	-
		<u>183,571</u>	<u>84,430</u>	<u>84,430</u>
<b>Net Assets</b>		<u>526,974</u>	<u>498,963</u>	<u>488,062</u>
<b>Equity</b>		<u>526,974</u>	<u>498,963</u>	<u>488,062</u>

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



# Bayfield High School

## Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,498,256	1,456,070	1,381,291
Locally Raised Funds		660,231	354,592	570,985
International Students		681,952	661,370	651,726
Goods and Services Tax (net)		18,205	(49,911)	(49,911)
Payments to Employees		(1,257,961)	(1,230,701)	(1,096,515)
Payments to Suppliers		(1,424,510)	(884,518)	(1,138,488)
Cyclical Maintenance Payments in the year		(21,058)	-	-
Interest Paid		-	-	(4,960)
Interest Received		30,900	18,990	38,300
Net cash from / (to) the Operating Activities		186,015	325,892	352,428
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,251
Purchase of PPE (and Intangibles)		(103,802)	(54,594)	(110,842)
Purchase of Investments		(185,000)	(550,000)	(550,000)
Proceeds from Sale of Investments		-	150,000	150,000
Net cash from / (to) the Investing Activities		(288,802)	(454,594)	(509,591)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	27,356
Finance Lease Payments		(31,956)	2,418	2,419
Funds Held for Capital Works Projects	24	10,207	20,447	225,776
Funds Administered on Behalf of Third Parties		(169,998)	226,738	-
Net cash from Financing Activities		(191,747)	249,603	255,551
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>(294,534)</u>	<u>120,901</u>	<u>98,388</u>
Cash and cash equivalents at the beginning of the year	10	391,617	391,617	293,229
<b>Cash and cash equivalents at the end of the year</b>	10	<u>97,083</u>	<u>512,518</u>	<u>391,617</u>

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



# Bayfield High School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### 1.1. Reporting Entity

Bayfield High 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.

#### 1.2. Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 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

##### *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 14.



### ***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 18.

#### ***Recognition of grants***

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

### **1.3. Revenue Recognition**

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

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

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

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

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

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

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

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

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

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

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

### **1.4. Use of Land and Buildings Expense**

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

### **1.5. Operating Lease Payments**

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

### **1.6. Finance Lease Payments**

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

### **1.7. Cash and Cash Equivalents**

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



### **1.8. 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.

### **1.9. Inventories**

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

### **1.10. 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 under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

### **1.11. 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, except for sets of like items with a collective worth exceeding \$500.

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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10–50 years
Furniture and equipment	5–15 years
Information and communication technology	4–10 years
Motor vehicles	4 years
Leased Assets	3-4 years
Library resources	12.5% Diminishing value

### **1.12. 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.

### **1.13. Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **1.14. Employment Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, 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



#### **1.15. Revenue Received in Advance**

Revenue received in advance relates to fees received from international 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.

#### **1.16. Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **1.17. 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.

#### **1.18. Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **1.19. 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.

#### **1.20. Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **1.21. Budget Figures**

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

#### **1.22. 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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	1,102,772	1,113,017	996,191
Teachers' salaries grants	3,481,880	3,372,000	3,250,650
Use of Land and Buildings grants	820,600	580,000	579,754
Other MoE Grants	223,734	218,131	195,246
Other government grants	79,234	50,000	114,698
	<u>5,708,220</u>	<u>5,333,148</u>	<u>5,136,539</u>

## 3. Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	75,785	65,000	38,338
Fundraising	11,109	6,000	18,544
Other revenue	138,790	111,374	124,376
Trading	164,869	146,400	215,285
Activities	217,443	77,250	193,967
Curriculum Recoveries	29,599	-	31,905
	<u>637,595</u>	<u>406,024</u>	<u>622,415</u>
<b>Expenses</b>			
Activities	72,595	30,050	41,068
Trading	154,042	144,000	151,669
Fundraising (costs of raising funds)	7,816	3,000	11,081
Other Locally Raised Funds Expenditure	13,219	6,000	430
	<u>247,672</u>	<u>183,050</u>	<u>204,248</u>
<i>Surplus for the year Locally raised funds</i>	<u>389,923</u>	<u>222,974</u>	<u>418,167</u>

## 4. International Student Revenue and Expenses

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	51	48	44
	2017	2017	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
International student fees	713,170	611,500	601,856
<b>Expenses</b>			
Advertising	4,862	3,500	2,625
Commissions	90,250	70,000	71,929
Recruitment	53,090	45,800	38,583
International student levy	20,154	20,000	18,088
Employee Benefit - Salaries	184,275	177,700	177,229
Other Expenses	2,797	3,200	4,291
	<u>355,428</u>	<u>320,200</u>	<u>312,745</u>
<i>Surplus for the year International Students</i>	<u>357,742</u>	<u>291,300</u>	<u>289,111</u>

## 5. Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	173,178	172,229	229,994
Equipment repairs	19,159	21,663	3,892
Extra-curricular activities	109,079	1,000	63,126
Employee benefits - salaries	4,255,531	4,097,300	3,854,348
Staff development	7,738	9,000	3,774
	<u>4,564,685</u>	<u>4,301,192</u>	<u>4,155,134</u>

## 6. Administration

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,460	5,460	5,379
Board of Trustees Fees	3,920	4,500	4,215
Board of Trustees Expenses	2,579	4,000	5,926
Communication	9,087	9,850	11,473
Consumables	75,188	73,500	74,360
Operating Lease	8,169	43,023	33,902
Legal Fees	-	-	841
Other	41,001	43,750	42,700
Employee Benefits - Salaries	224,515	232,300	219,964
Insurance	11,068	10,500	10,886
Service Providers, Contractors and Consultancy	4,995	7,500	6,710
	<u>385,982</u>	<u>434,383</u>	<u>416,356</u>

## 7. Property

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	16,773	17,000	17,320
Consultancy and Contract Services	106,731	102,500	97,704
Cyclical Maintenance Provision	151,118	117,950	20,433
Heat, Light and Water	82,714	-	87,470
Rates	22,130	22,000	22,259
Repairs and Maintenance	67,865	67,029	33,327
Use of Land and Buildings	820,600	580,000	579,754
Security	14,377	12,000	11,568
Employee Benefits - Salaries	105,006	100,000	100,223
	<u>1,387,314</u>	<u>1,018,479</u>	<u>970,058</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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 of Property, Plant and Equipment

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Building Improvements	18,381	15,000	18,073
Furniture and Equipment	35,426	25,000	31,894
Information and Communication Technology	40,737	35,000	34,442
Motor Vehicles	11,534	5,000	11,534
Textbooks	1,842	2,000	4,312
Leased Assets	26,343	23,000	22,542
Library Resources	6,308	5,000	6,836
	<u>140,571</u>	<u>110,000</u>	<u>129,633</u>

## 9. London House Learning Centre

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
<b>Revenue</b>			
Operations Grant	91,516	91,333	91,567
	<u>91,516</u>	<u>91,333</u>	<u>91,567</u>
<b>Expenses</b>			
Employee Benefit - Salaries	25,597	26,000	33,089
Other expenses	49,505	59,800	46,227
	<u>75,102</u>	<u>85,800</u>	<u>79,316</u>
<i>Surplus for the year Hostel</i>	<u>16,414</u>	<u>5,533</u>	<u>12,251</u>

The use of the London Street property for the Centre training is included in the Property expenses in Note 7.

## 10. Cash and Cash Equivalents

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Cash on Hand	1,161	-	1,268
Bank Current Account	95,922	512,518	170,349
Short-term Bank Deposits	-	-	220,000
Cash equivalents and bank overdraft for Cash Flow Statement	<u>97,083</u>	<u>512,518</u>	<u>391,617</u>

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

Of the \$97,083 Cash and Cash Equivalents, \$24,859 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

**11. Accounts Receivable**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	19,433	38,748	38,748
Interest Receivable	35,498	13,390	13,390
Teacher Salaries Grant Receivable	248,687	220,173	220,173
	<u>303,618</u>	<u>272,311</u>	<u>272,311</u>
Receivables from Exchange Transactions	54,931	52,138	52,138
Receivables from Non-Exchange Transactions	248,687	220,173	220,173
	<u>303,618</u>	<u>272,311</u>	<u>272,311</u>

**12. Inventories**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	107,835	84,462	84,462
	<u>107,835</u>	<u>84,462</u>	<u>84,462</u>

**13. Investments**

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,185,000	1,000,000	1,000,000

#### 14. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	230,054	4,371	-	-	(18,381)	216,044
Furniture and Equipment	175,303	27,243	(134)	-	(35,426)	166,987
Information and Communication	68,614	65,013	-	-	(40,737)	92,890
Motor Vehicles	24,848	-	-	-	(11,534)	13,314
Textbooks	3,898	1,737	-	-	(1,842)	3,793
Leased Assets	39,328	11,427	(3,747)	-	(26,343)	20,665
Library Resources	47,854	2,608	-	-	(6,308)	44,154
Work in Progress	745	-	(745)	-	-	-
<b>Balance at 31 December 2017</b>	<b>590,644</b>	<b>112,399</b>	<b>(4,626)</b>	<b>-</b>	<b>(140,571)</b>	<b>557,847</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	332,659	(116,615)	216,044
Furniture and Equipment	447,763	(280,776)	166,987
Information and Communication	341,523	(248,633)	92,890
Motor Vehicles	59,449	(46,135)	13,314
Textbooks	24,481	(20,688)	3,793
Leased Assets	88,295	(67,630)	20,665
Library Resources	180,073	(135,919)	44,154
<b>Balance at 31 December 2017</b>	<b>1,474,243</b>	<b>(916,396)</b>	<b>557,847</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Building Improvements	248,127	-	-	-	(18,073)	230,054
Furniture and Equipment	159,019	48,632	(454)	-	(31,894)	175,303
Information and Communication	72,930	30,126	-	-	(34,442)	68,614
Motor Vehicles	33,382	3,000	-	-	(11,534)	24,848
Textbooks	4,159	4,051	-	-	(4,312)	3,898
Leased Assets	43,237	18,633	-	-	(22,542)	39,328
Library Resources	50,195	6,109	(1,614)	-	(6,836)	47,854
Work in Progress	-	745	-	-	-	745
<b>Balance at 31 December 2016</b>	<b>611,049</b>	<b>111,296</b>	<b>(2,068)</b>	<b>-</b>	<b>(129,633)</b>	<b>590,644</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Building Improvements	328,411	(98,357)	230,054
Furniture and Equipment	420,554	(245,251)	175,303
Information and Communication	276,510	(207,896)	68,614
Motor Vehicles	59,448	(34,600)	24,848
Textbooks	22,743	(18,845)	3,898
Leased Assets	80,615	(41,287)	39,328
Library Resources	188,478	(140,624)	47,854
Work in Progress	745	-	745
<b>Balance at 31 December 2016</b>	<b>1,377,504</b>	<b>(786,860)</b>	<b>590,644</b>

The net carrying value of equipment held under a finance lease is \$20,665 (2016: \$39,328)



**15. Accounts Payable**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	52,520	161,547	161,547
Accruals	14,371	-	-
Employee Entitlements - salaries	269,939	220,173	220,173
Employee Entitlements - leave accrual	25,712	17,478	17,478
	<u>362,542</u>	<u>399,198</u>	<u>399,198</u>
Payables for Exchange Transactions	362,542	399,198	399,198
	<u>362,542</u>	<u>399,198</u>	<u>399,198</u>

The carrying value of payables approximates their fair value.

**16. Revenue Received in Advance**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	1,000	-	-
International Student Fees	324,130	355,348	355,348
Other	13,620	10,299	10,299
	<u>338,750</u>	<u>365,647</u>	<u>365,647</u>

**17. Provision for Cyclical Maintenance**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	96,608	96,608	97,585
Increase to the Provision During the Year	151,118	-	20,433
Use of the Provision During the Year	(21,058)	-	(21,410)
Provision at the End of the Year	<u>226,668</u>	<u>96,608</u>	<u>96,608</u>
Cyclical Maintenance - Current	57,639	33,647	33,647
Cyclical Maintenance - Term	169,029	62,961	62,961
	<u>226,668</u>	<u>96,608</u>	<u>96,608</u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2017. Present obligations are identified in the school's current 10-year property plan currently being reviewed and approved by the Ministry of Education. The provision has been adjusted for inflation and the time value of money.

The school has signed an agreement with James Wren & Co to plan for the required painting work over the next 10 years. However this agreement does not contractually commit the school for this work to be done. Any work done will be subject to annual review and agreement each year.

**18. Finance Lease Liability**

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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	16,418	29,542	29,542
Later than One Year and no Later than Five Years	14,843	24,760	24,760
	<u>31,261</u>	<u>54,302</u>	<u>54,302</u>

## 19. Funds Held in Trust

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	380,094	408,002	408,002
Funds Held in Trust on Behalf of Third Parties - Non-current	1,452	-	-
	<u>381,546</u>	<u>408,002</u>	<u>408,002</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.

## 20. Funds Held for Capital Works

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

		2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Burst Pipe	<i>Completed</i>		1,468	-	1,468	-	-
Special Needs Modification	<i>Completed</i>		(38,274)	40,434	1,955	(205)	-
Student Support Lift	<i>In progress</i>		47,156	153,918	176,215	-	24,859
Student Support Visual Impairment	<i>Completed</i>		4,302	8,857	13,159	-	-
Alterations to Darkroom	<i>Completed</i>		-	25,353	25,353	-	-
Totals			<u>14,652</u>	<u>228,562</u>	<u>218,150</u>	<u>(205)</u>	<u>24,859</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

24,859  
24,859

		2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Burst Pipe	<i>In progress</i>		-	8,609	7,141	-	1,468
Special Needs Modification	<i>In progress</i>		(36,652)	27,141	28,763	-	(38,274)
Student Support Lift	<i>In progress</i>		50,474	432,619	435,937	-	47,156
Student Support Visual Impairment	<i>In progress</i>		(14,475)	71,825	53,048	-	4,302
Totals			<u>(653)</u>	<u>540,194</u>	<u>524,889</u>	<u>-</u>	<u>14,652</u>

## 21. Funds Held on Behalf of AltEd & Youth Services Cluster

Bayfield High School is the lead school and holds funds on behalf of the AltEd & Youth Services cluster.

	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Funds Held at Beginning of the Year	593,478	593,478	429,074
Funds Received from Cluster Members	587,799	-	588,549
Funds Spent on Behalf of the Cluster	(731,341)	-	(424,145)
Funds Held at Year End	<u>449,936</u>	<u>593,478</u>	<u>593,478</u>



## 22. 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.

## 23. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,920	4,215
Full-time equivalent members	0.24	0.23
<i>Leadership Team</i>		
Remuneration	578,480	577,563
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	582,400	581,778
Total full-time equivalent personnel	6.24	6.23

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:

	2017 Actual \$	2016 Actual \$
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	140 - 150
Benefits and Other Emoluments	4-5	0 - 0
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$	2017 FTE Number	2016 FTE Number
110 - 120	1.00	-
100 - 110	-	2.00
	1.00	2.00

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

## 24. 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:

	2017 Actual	2016 Actual
Total	\$ -	\$ -
Number of People	-	-

## 25. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

## 26. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2017 Actual	2016 Actual
	\$	\$
No later than One Year	2,271	8,856
Later than One Year and No Later than Five Years	-	2,271
	<u>2,271</u>	<u>11,127</u>

## 27. 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.

## 28. Financial Instruments

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

### Loans and Receivables

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
Cash and Cash Equivalents	97,083	512,518	391,617
Receivables	303,618	272,311	272,311
Investments - Term Deposits	1,185,000	1,000,000	1,000,000
Total Loans and Receivables	<u>1,585,701</u>	<u>1,784,829</u>	<u>1,663,928</u>

### Financial liabilities measured at amortised cost

Payables	362,542	399,198	399,198
Finance Leases	27,274	47,415	47,415
Total Financial Liabilities Measured at Amortised Cost	<u>389,816</u>	<u>446,613</u>	<u>446,613</u>

## 29. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF BAYFIELD HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Bayfield High School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe Horwath, 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 19, that comprise the Statement of Financial Position as at 31 December 2017, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 17 May 2018. 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 of 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 arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Charter, Analysis of Variance, Supporting Graphs, the Kiwi Sport Report, and the Board of Trustees Listing 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.



**Philip Sinclair**

Crowe Horwath New Zealand Audit Partnership  
On behalf of the Auditor-General  
Dunedin, New Zealand

## Board of Trustees 2017

Name	Position	How position on Board was gained	Term Expires	Occupations
Jonathan Hinds	Board Chairperson	Re-elected June 2016	June 2019	Librarian
David Bridgman	Deputy Chairperson	Re-elected June 2016	June 2019	Optometrist
Steve Coombe	Parent Representative	Elected June 2016	June 2019	Marketing and Relationship Advisor for Te Wānanga o Aotearoa
Fiona Clarkson	Parent Representative	Elected June 2016	June 2019	Communication Advisor
Caroline Day	Parent Representative	14 <sup>th</sup> February 2017. Filled by selection as the next highest polling candidate from the BOT election held in June 2016	June 2019	Director Genetics Teaching Programme at University of Otago
Steve Flanders		Co-opted October 2016	June 2019	Flanders Marlow
Leeana Duncan	Staff Representative	Re-elected June 2016	June 2019	Teacher
Lara Hartmann	Student Representative	Elected October 2016	September 2017	
Joe Collins	Student Representative	Elected October 2017	September 2018	

# **BAYFIELD HIGH SCHOOL KIWISPORT FUNDING 2017**

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2017, Bayfield High School received a total Kiwisport funding of \$11,071.26 (excluding GST). The funding was spent on wages for a Sportfit Co-Ordinator (Kylie Tahau).