

Lynfield College

Financial Statements for the year ended 31 December 2016

School Address:	191 White Swan Road, Mt Roskill
School Postal Address:	191 White Swan Road, Mt Roskill
School Phone:	09 627 0600
School Email:	ngovind@lynfield.school.nz
Ministry Number:	75

Lynfield College

Financial Statements

For the year ended 31 December 2016

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Lynfield College
Statement of Responsibility
For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

Full Name of Board Chairperson

Full Name of Principal

Signature of Board Chairperson

Signature of Principal

Date:

Date:

Lynfield College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue				
Government Grants	2	16,415,899	14,894,701	14,143,999
Locally Raised Funds	3	1,314,757	1,351,411	1,242,334
Interest Earned		83,576	75,000	110,582
Gain on Sale of Property, Plant and Equipment		967	-	-
International Students	4	991,963	1,267,517	1,228,007
Other Revenue		385,434	-	-
		<u>19,192,596</u>	<u>17,588,629</u>	<u>16,724,922</u>
Expenses				
Locally Raised Funds	3	240,223	227,238	241,171
International Students	4	742,606	850,967	830,695
Learning Resources	5	12,248,254	11,625,246	11,668,169
Administration	6	824,971	686,189	666,629
Finance Costs		1,394	-	-
Property	7	4,541,973	3,798,212	2,846,699
Depreciation	8	474,542	475,622	468,080
Loss on Disposal of Property, Plant and Equipment		18,476	-	2,962
		<u>19,092,439</u>	<u>17,663,474</u>	<u>16,724,405</u>
Net Surplus / (Deficit)		100,154	(74,845)	517
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>100,154</u>	<u>(74,845)</u>	<u>517</u>

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

Lynfield College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2016

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Balance at 1 January	9,428,440	9,428,437	9,427,923
Total comprehensive revenue and expense for the year	100,154	(74,845)	517
Equity at 31 December	9,528,594	9,353,592	9,428,440
Retained Earnings	9,528,594	9,353,592	9,428,440
Equity at 31 December	9,528,594	9,353,592	9,428,440

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

Lynfield College

Statement of Financial Position

As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	9	1,802,262	1,230,432	1,343,474
Accounts Receivable	10	665,030	854,500	996,622
GST Receivable		11,097	16,500	17,418
Prepayments		21,477	11,400	11,582
Inventories	11	199,024	190,000	184,640
Investments	12	719,310	1,700,000	1,229,350
		<u>3,418,200</u>	<u>4,002,832</u>	<u>3,783,086</u>
Current Liabilities				
Accounts Payable	14	854,553	1,058,303	1,052,803
Revenue Received in Advance	15	687,571	700,000	717,969
Provision for Cyclical Maintenance	16	97,056	100,012	44,492
Finance Lease Liability - Current Portion	17	41,617	-	-
Funds held in Trust	18	508,096	340,000	359,971
Funds held for Capital Works Projects	19	24,459	7,040	7,040
		<u>2,213,352</u>	<u>2,205,355</u>	<u>2,182,275</u>
Working Capital Surplus/(Deficit)		<u>1,204,848</u>	<u>1,797,477</u>	<u>1,600,811</u>
Non-current Assets				
Property, Plant and Equipment	13	7,907,766	7,730,608	7,978,675
Capital Works in Progress		638,189	-	59,605
		<u>8,545,955</u>	<u>7,730,608</u>	<u>8,038,280</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	133,165	174,493	210,651
Finance Lease Liability	17	89,044	-	-
		<u>222,209</u>	<u>174,493</u>	<u>210,651</u>
Net Assets		<u>9,528,594</u>	<u>9,353,592</u>	<u>9,428,440</u>
Equity		<u>9,528,594</u>	<u>9,353,592</u>	<u>9,428,440</u>

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

Lynfield College

Statement of Cash Flows

For the year ended 31 December 2016

	2016	2016	2015
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	3,784,181	3,323,533	3,427,215
Locally Raised Funds	1,643,147	1,296,484	1,209,778
International Students	983,324	1,367,517	1,348,448
Goods and Services Tax (net)	6,321	(56,500)	(61,193)
Payments to Employees	(2,383,259)	(2,184,775)	(2,345,894)
Payments to Suppliers	(3,469,633)	(3,819,503)	(3,223,022)
Interest Paid	(1,394)	-	-
Interest Received	89,585	75,500	112,492
Net cash from / (to) the Operating Activities	652,272	2,256	467,824
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	(17,509)	57,549	20,738
Purchase of PPE (and Intangibles)	(846,460)	(294,846)	(560,270)
Purchase of Investments	510,040	500,000	(409,720)
Net cash from / (to) the Investing Activities	(353,929)	262,703	(949,252)
Cash flows from Financing Activities			
Finance Lease Payments	(5,099)	-	-
Funds Administered on Behalf of Third Parties	165,544	(378,001)	(357,067)
Net cash from Financing Activities	160,445	(378,001)	(357,067)
Net increase/(decrease) in cash and cash equivalents	458,788	(113,042)	(838,495)
Cash and cash equivalents at the beginning of the year	9 1,343,474	1,343,474	2,181,969
Cash and cash equivalents at the end of the year	9 1,802,262	1,230,432	1,343,474

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.

Lynfield College

Notes to the Financial Statements

For the year ended 31 December 2016

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

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 17.

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.

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.

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.

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

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.

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.

Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 bank term deposits are measured at amortised cost using the effective interest method less impairment.

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 73 of the Education Act 1989 in relation to the acquisition of securities.

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 \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

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 – Crown	2 years
Buildings - School	4-10 years
Furniture and equipment	10-15 years
Information and communication technology	4-10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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.

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.

Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

Revenue Received in Advance

Revenue received in advance relates to fees received from international students and for insurance, homestays and student payments 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 and student payments should the School be unable to provide the services to which they relate.

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).

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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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.

Budget Figures

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

2 Government Grants

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operational grants	3,091,030	3,043,527	3,140,252
Teachers' salaries grants	9,277,658	8,735,927	8,843,099
Use of Land and Buildings grants	3,504,868	2,878,522	1,756,415
Resource teachers learning and behaviour grants	22,780	31,700	26,696
Other MoE Grants	434,087	205,025	314,666
Other government grants	85,476	-	62,871
	<u>16,415,899</u>	<u>14,894,701</u>	<u>14,143,999</u>

3 Locally Raised Funds

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue			
Donations	242,632	171,250	200,377
Fundraising	-	-	11,798
Trading	301,451	317,300	266,144
Activities	35,087	11,160	58,968
Curriculum Recoveries	735,587	851,701	705,047
	<u>1,314,757</u>	<u>1,351,411</u>	<u>1,242,334</u>
Expenses			
Trading	240,223	227,238	241,171
	<u>240,223</u>	<u>227,238</u>	<u>241,171</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>1,074,534</u>	<u>1,124,173</u>	<u>1,001,163</u>

The College would like to acknowledge the receipt of \$13,000 from Four Winds Foundation to be spent on Sports uniforms

4 International Student Revenue and Expenses

	2016 Actual Number	2016 Budget (Unaudited) Number	2015 Actual Number
International Student Roll	73	95	90
Revenue			
International student fees	991,963	1,267,517	1,228,007
Expenses			
Advertising	78,675	65,000	55,222
International student levy	44,297	35,466	17,342
Employee Benefit - Salaries	495,913	549,001	589,280
Other Expenses	123,721	201,500	168,851
	<u>742,606</u>	<u>850,967</u>	<u>830,695</u>
<i>Surplus for the year International Students'</i>	<u>249,357</u>	<u>416,550</u>	<u>397,312</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

5 Learning Resources

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Curricular	1,024,862	1,107,760	1,043,785
Information and communication technology	232,087	131,677	125,303
Extra-curricular activities	404,843	397,009	383,945
Library resources	8,508	11,600	10,500
Employee benefits - salaries	10,485,147	9,885,190	9,993,992
Resource/attached teacher costs	16,226	-	29,911
Staff development	76,581	92,010	80,733
	<u>12,248,254</u>	<u>11,625,246</u>	<u>11,668,169</u>

6 Administration

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Audit Fee	9,584	9,443	9,303
Board of Trustees Fees	3,985	3,665	3,655
Board of Trustees Expenses	63,680	50,260	24,373
Communication	27,775	24,265	26,805
Consumables	99,638	55,040	50,534
Other	79,948	78,642	76,895
Employee Benefits - Salaries	489,725	413,410	421,634
Insurance	34,659	36,000	37,966
Service Providers, Contractors and Consultancy	15,977	15,464	15,464
	<u>824,971</u>	<u>686,189</u>	<u>666,629</u>

7 Property

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	25,080	25,400	20,510
Consultancy and Contract Services	162,173	159,638	167,721
Cyclical Maintenance Provision	2,958	24,000	182,310
Grounds	91,383	89,360	71,205
Heat, Light and Water	160,893	180,650	169,929
Rates	181	400	193
Repairs and Maintenance	423,000	277,173	323,294
Use of Land and Buildings	3,504,868	2,878,522	1,756,415
Security	23,652	22,000	13,161
Employee Benefits - Salaries	147,785	141,069	141,961
	<u>4,541,973</u>	<u>3,798,212</u>	<u>2,846,699</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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

8 Depreciation of Property, Plant and Equipment

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	26,029	26,456	25,598
Building Improvements - Crown	139,916	146,300	139,515
Furniture and Equipment	100,071	108,290	97,261
Information and Communication Technology	169,907	180,876	180,218
Motor Vehicles	10,381	10,830	10,639
Leased Assets	16,041	-	-
Library Resources	12,197	2,870	14,849
	<u>474,542</u>	<u>475,622</u>	<u>468,080</u>

9 Cash and Cash Equivalents

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	450	100	100
Bank Current Account	643,673	780,332	929,205
Bank Call Account	1,139	450,000	414,169
Short-term Bank Deposits	1,157,000	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>1,802,262</u>	<u>1,230,432</u>	<u>1,343,474</u>

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

Of the \$1,802,262 Cash and Cash Equivalents, \$24,459 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	57,286	25,000	22,001
Receivables from the Ministry of Education	-	-	150,808
Interest Receivable	4,048	9,500	10,057
Teacher Salaries Grant Receivable	603,696	820,000	813,756
	<u>665,030</u>	<u>854,500</u>	<u>996,622</u>
Receivables from Exchange Transactions	61,334	34,500	32,058
Receivables from Non-Exchange Transactions	603,696	820,000	964,564
	<u>665,030</u>	<u>854,500</u>	<u>996,622</u>

11 Inventories

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	16,993	20,000	22,201
School Uniforms	182,031	170,000	162,439
	<u>199,024</u>	<u>190,000</u>	<u>184,640</u>

12 Investments

The School's investment activities are classified as follows:

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	719,310	1,700,000	1,229,350

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Buildings	219,577	78,015	-	-	(26,029)	271,563
Building Improvements	5,854,094	-	-	-	(139,916)	5,714,178
Furniture and Equipment	925,343	80,584	-	-	(100,071)	905,856
Information and Communication Technology	823,818	115,642	-	-	(169,907)	769,553
Motor Vehicles	51,903	-	-	-	(10,381)	41,522
Leased Assets	-	135,757	-	-	(16,041)	119,716
Library Resources	103,940	12,111	(18,476)	-	(12,197)	85,378
Balance at 31 December 2016	7,978,675	422,109	(18,476)	-	(474,542)	7,907,766

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Buildings	765,210	(493,647)	271,563
Building Improvements	6,995,788	(1,281,610)	5,714,178
Furniture and Equipment	2,156,027	(1,250,171)	905,856
Information and Communication Technology	2,494,647	(1,725,094)	769,553
Motor Vehicles	109,452	(67,930)	41,522
Leased Assets	135,757	(16,041)	119,716
Library Resources	255,156	(169,778)	85,378
Balance at 31 December 2016	12,912,037	(5,004,271)	7,907,766

The net carrying value of equipment held under a finance lease is \$119,716.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2015						
Buildings	216,579	28,596	-	-	(25,598)	219,577
Building Improvements	5,949,957	43,652	-	-	(139,515)	5,854,094
Furniture and Equipment	826,347	196,257	-	-	(97,261)	925,343
Information and Communication Technology	843,654	160,382	-	-	(180,218)	823,818
Motor Vehicles	26,085	56,087	(19,631)	-	(10,639)	51,903
Library Resources	107,167	15,691	(4,069)	-	(14,849)	103,940
Balance at 31 December 2015	7,969,790	500,665	(23,700)	-	(468,080)	7,978,675

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2015			
Buildings	687,195	(467,618)	219,577
Building Improvements	6,995,788	(1,141,694)	5,854,094
Furniture and Equipment	2,075,443	(1,150,100)	925,343
Information and Communication Technology	2,379,006	(1,555,188)	823,818
Motor Vehicles	109,452	(57,549)	51,903
Library Resources	255,588	(191,648)	103,940
Balance at 31 December 2015	12,542,472	(4,563,797)	7,978,675

Lynfield College

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

14 Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	183,161	130,000	129,285
Accruals	7,584	9,303	7,303
Banking staffing overuse	2,219	-	-
Employee Entitlements - salaries	603,695	820,000	818,792
Employee Entitlements - leave accrual	57,894	99,000	97,423
	<u>854,553</u>	<u>1,058,303</u>	<u>1,052,803</u>
Payables for Exchange Transactions	854,553	1,058,303	1,052,803
	<u>854,553</u>	<u>1,058,303</u>	<u>1,052,803</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
International Student Fees	560,253	550,000	568,892
Other	127,318	150,000	149,077
	<u>687,571</u>	<u>700,000</u>	<u>717,969</u>

16 Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	255,143	255,143	113,472
Increase to the Provision During the Year	2,958	24,000	182,310
Use of the Provision During the Year	(27,880)	(4,638)	(40,639)
Provision at the End of the Year	<u>230,221</u>	<u>274,505</u>	<u>255,143</u>
Cyclical Maintenance - Current	97,056	100,012	44,492
Cyclical Maintenance - Term	133,165	174,493	210,651
	<u>230,221</u>	<u>274,505</u>	<u>255,143</u>

17 Finance Lease Liability

The school has entered into 3 finance lease agreements for TELA Laptops and Computer Hardware
Minimum lease payments payable (includes interest portion):

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	51,987	-	-
Later than One Year and no Later than Five Years	97,484	-	-
Later than Five Years	-	-	-
	<u>149,471</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

18 Funds held in Trust

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	508,096	340,000	359,971
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>508,096</u>	<u>340,000</u>	<u>359,971</u>

These funds are held in trust for international students

19 Funds Held for Capital Works Projects

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

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Asbestos Removal	<i>completed</i>	7,040	-	7,040	-	-
D7 Floor Replacement	<i>in progress</i>	-	12,936	11,936	-	1,000
Science Lab	<i>in progress</i>	-	2,277	2,049	-	228
Music Hall Upgrade	<i>in progress</i>	-	738,000	713,979	-	24,021
Fire Panel	<i>in progress</i>	-	32,200	36,600	-	(4,400)
Gate 2 Retaining Wall	<i>in progress</i>	-	40,000	36,390	-	3,610
Totals		<u>7,040</u>	<u>825,413</u>	<u>807,994</u>	<u>-</u>	<u>24,459</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	<u>24,459</u>
	<u>24,459</u>

	2015	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Science Labs Upgrade	<i>completed</i>	378,397	64,431	442,828	-	-
Asbestos Removal	<i>in progress</i>	26,640	-	19,600	-	7,040
F Block Toilets	<i>completed</i>	-	19,169	19,169	-	-
Fire Panel	<i>completed</i>	-	21,800	21,800	-	-
Lower Gym Wall	<i>completed</i>	-	7,389	7,389	-	-
Music Hall Upgrade	<i>completed</i>	-	54,787	54,787	-	-
Totals		<u>405,037</u>	<u>167,576</u>	<u>565,573</u>	<u>-</u>	<u>7,040</u>

20 Related Party Transactions

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

21 Remuneration*Key management personnel compensation*

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

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	3,985	3,655
Full-time equivalent members	0.26	0.11
<i>Leadership Team</i>		
Remuneration	779,068	703,705
Full-time equivalent members	6.00	5.00
Total key management personnel remuneration	783,053	707,360
Total full-time equivalent personnel	6.26	5.11

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:

	2016 Actual \$000	2015 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	190-200	190-200
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
120-130	1	-
110-120	1	-
100-110	4	4
	6.00	4.00

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

22 Compensation and Other Benefits Upon Leaving

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

	2016 Actual	2015 Actual
Total	2	-
Number of People	53,771	-

Notes to the Financial Statements (cont.)

For the year ended 31 December 2016

23 Contingencies

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

(Contingent liabilities and assets as at 31 December 2015: nil)

24 Commitments

(a) Capital Commitments

As at 31 December 2016 the Board has entered into contract agreements for capital works as follows:

The College is committed to spend \$100,000 on Network Management Systems in 2017.

(Capital commitments as at 31 December 2015: nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

- operating lease of a teacher laptops

	2016 Actual \$	2015 Actual \$
No later than One Year	33,461	15,525
Later than One Year and No Later than Five Years	8,716	2,728
Later than Five Years	-	-
	42,177	18,253

25 Managing Capital

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

26 Financial Instruments

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Loans and receivables			
Cash and Cash Equivalents	1,802,262	1,230,432	1,343,474
Receivables	665,030	854,500	996,622
Investments - Term Deposits	719,310	1,700,000	1,229,350
Total Loans and Receivables	3,186,602	3,784,932	3,569,446
Financial liabilities measured at amortised cost			
Payables	854,553	1,058,303	1,052,803
Finance Leases	130,661	-	-
Total Financial Liabilities Measured at Amortised Cost	985,214	1,058,303	1,052,803

27 Events After Balance Date

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

28 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2015. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2016.

Lynfield College

Members of the Board of Trustees

Name	Position	How position on Board gained	Occupation	Term expired/expires
Kristine Mellor	Chairperson	Elected May 2016	Secretary	May 2019
Steve Bovaird	Secretary	Elected May 2016	Principal	May 2017
Clive Hudson	Deputy Chairperson	Elected May 2016	Accountant	May 2019
Steve Taylor	Parent Rep	Elected May 2016	Plumber/Management	May 2019
Mark Hewett	Parent Rep	Elected May 2016	Builder/Management	May 2019
Ray Gilbert	Parent Rep	Elected May 2016	Lab Technician	May 2019
Hinekura Laveaina	Parent Rep	Elected May 2016	Student	May 2019
Robert Skeen	Staff Rep	Elected May 2016	Property Manager	May 2019
Kathryn Wells	Staff Rep	Coopted June 2016	Teacher	December 2016
Karan Kalsi	Student Rep	Elected May 2016	Student	September 2017
Mu Kaleta	Parent Rep	Elected May 2013	Animal Inspector	May 2016
Neil Purdie	Parent Rep	Elected May 2013	Consultant	May 2016
Peter D'Souza	Member	Elected July 2013	Harbour Board	May 2016



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LYNFIELD COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

The Auditor-General is the auditor of Lynfield College (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte Limited, 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 18, that comprise the statement of financial position as at 31 December 2016, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2016; 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 31 May 2017. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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



Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.



Other information

The Board of Trustees are responsible for the other information. The other information obtained at the date of our report is the Statement of Responsibility and Members of the Board of Trustees, 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.

A handwritten signature in black ink, appearing to read "M. Youngson", with a long horizontal flourish extending to the right.

**Melissa Youngson, Partner
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand**

ANALYSIS OF VARIANCE 2016

Goals and Priorities.

Focus 1: Raising Achievement in the Junior School:

Strategic Aim:

“Lynfield College will inspire students to achieve educational excellence through a rich learning and social environment.” Mission Statement

Annual Aim:

To identify Year 9 students testing below curriculum level 4P in February, 2016, and develop programmes of support in facilitating an increase to at least curriculum level 5B by the end of Year 10, 2017.

Literacy (reading and writing):

Increase the number of students in the 2016 cohort operating at curriculum level 5B by the end of Year 10 (2017) to 85%.

Numeracy:

Increase the number of students in the 2016 cohort operating at curriculum level 5B by the end of Year 10 (2017) to 85%.

Reading Yr9

We have 248 students at 4A or below.

We have 60 students at 5B or above.

We need to increase this to 261 by the end of 2017.

2B	2
2P	2
2A	8
3B	7
3P	8
3A	21
4B	18
4P	63
4A	119
5B	47
5P	9
5A	0
6B	4
6P	0
6A	0
Total	308

Target:

Actions

- To increase student engagement and achievement through the inclusion of relevant e-learning opportunities
- To continue to develop innovative learning environments that offer differentiated learning pathways for students
- To support staff through the Professional Learning and Development programme so they can develop learning activities that integrate technologies appropriately to support authentic, higher-order, collaborative learning
- To continue to develop a school wide approach to Digital Citizenship.
(Guided by the “e-learning framework” document, MOE)

FOCUS 2: Improving the prospects and qualifications of our Lynfield Leavers

Strategic Aim:

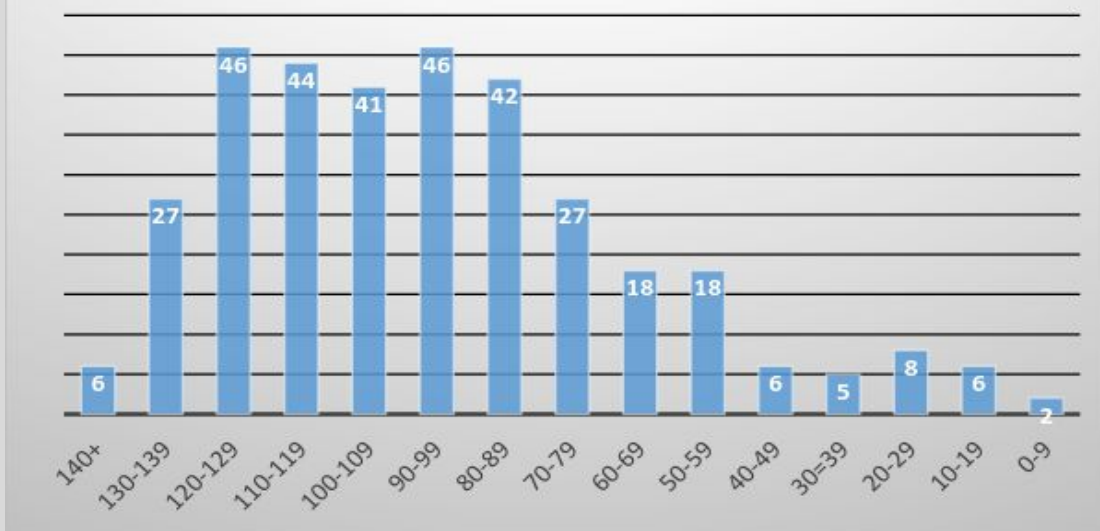
“Lynfield College will inspire students to achieve educational excellence through a rich learning and social environment.” Mission Statement.

Annual Aim:

NCEA Level 2

- 90% students leaving will have achieved NCEA Level 2 by the end of 2017
- 65% will have gained UE by the end of 2017
- 95% will have achieved UE and / or a VP award by the end of 2017

Yr12 Level 2 credit spread. 2016



% of Yr 12	2012	2013	2014	2015	2016
Male	82%	80%	78%	81%	84%
Female	89%	90%	90%	88%	94%
Total	85%	85%	84%	84%	89%

Leavers with Level 2+ in 2015

	Male	Female	Total
Asian	93%	97%	146
European	78%	83%	105
MELAA	67%	86%	16
NZ Maori	50% (5)	82%	21
Pasifika	70%	92%	49
Total	81%	91%	337

Leavers data is no longer collected in the 1 March return. It is not available until May when sent out by the MOE.

- These goals were set at the end of 2015 and were for a 2 year period.
- The overall goal of increasing Level 2 NCEA to 90% required an increase of 6% based on the 2015 figure. By the end of 2016 there had been an increase of 5%.

Actions

- To increase student engagement and achievement through the inclusion of relevant e-learning opportunities
- To continue to develop innovative learning environments that offer differentiated learning pathways for students
- To support staff through the Professional Learning and Development programme so they can develop learning activities that integrate technologies appropriately to support authentic, higher-order, collaborative learning
- To continue to develop a school wide approach to Digital Citizenship.(Guided by the “e-learning framework” document, MOE)
- Involvement in the ART programme with the Ministry of Education. Richard Winn, Neil Waddington and Meagan Jowsey were very focussed on students at risk and put supports in place for these students.

Focus 3: School Priority groups for 2016

Strategic Aim:
“Lynfield College will inspire students to achieve educational excellence through a rich learning and social environment.” Mission Statement

Annual Aim:

Improving educational outcomes for Māori students, Pacific Island students, students with special learning needs and students from low socio-economic backgrounds remains a focus.

The achievement of these Priority Learners is enhanced using data informed strategies for

- enhancing the relevance of learning by relating courses to future pathways.
- building student capacity to demonstrate the characteristics required of an autonomous learner at Level 2.

Baseline data:

Māori

	2014	2015	2016
Literacy L1	91%	92%	82%
Numeracy L1	80%	97%	82%
NCEA 1	82%	77%	50%
NCEA 2	68%	67%	76%
Leavers with L2	72%	66%	NA
Female leavers with L2	80%	82%	NA
NCEA 3	32%	36%	70%. (95% had L2)
% leaving 17+	88%	73%	
% of females leaving 17+	100%	75%	

Pasifika Students

	2014	2015	2016
Literacy L1	90%	94%	90%
Numeracy L1	85%	87%	82%
NCEA L1	67%	83%	69%
NCEA L2	60%	72%	78%
Leavers with L2	83%	84%	NA
Female leavers with L2	85%	92%	NA
NCEA L3	7%	39%	71%
% leaving 17+	92%	90%	NA
% of females leaving 17+	94%	94%	NA

Target:

Actions

- To increase student engagement and achievement through the inclusion of relevant e-learning opportunities
- To continue to develop innovative learning environments that offer differentiated learning pathways for students
- To support staff through the Professional Learning and Development programme so they can develop learning activities that integrate technologies appropriately to support authentic, higher-order, collaborative learning
- To continue to develop a school wide approach to Digital Citizenship.
(Guided by the “e-learning framework” document, MOE)

April 2017