



**RANGITIKEI**  
DISTRICT COUNCIL

*Making this place home.*

# Sport NZ Rural Travel Fund Applications

**Thursday 14 May 2020, 1.00pm**  
**Via Zoom Video Communication**

**Website:** [www.rangitikei.govt.nz](http://www.rangitikei.govt.nz)  
**Telephone:** 06 327-0099

**Email:** [info@rangitikei.govt.nz](mailto:info@rangitikei.govt.nz)  
**Facsimile:** 06 327-6970

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**Chair**  
Cr Brian Carter

**Membership**  
Cr Richard Lambert  
His Worship the Mayor, Andy Watson

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**Please Note:** Items in this agenda may be subject to amendments or withdrawal at the meeting. It is recommended therefore that items not be reported upon until after adoption by the Council. Reporters who do not attend the meeting are requested to seek confirmation of the agenda material or proceedings of the meeting from the Chief Executive prior to any media reports being filed.



# Attachment 1

# RURAL TRAVEL FUND

2018 - 2020 GUIDELINES





## **CONTENTS OF GUIDELINES**

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## **GUIDELINES**

### **1) Background**

Geographical isolation, urban drift, lack of employment opportunities, and lack of access to other funding sources have been identified as barriers to participation in sports by young people in rural communities. The Rural Travel Fund was launched by Sport New Zealand in response to concerns raised by Territorial Authorities about the lack of participation in sports by young people living in rural communities.

The Rural Travel Fund subsidises travel for junior teams participating in local sports competitions outside of school time.

Sport New Zealand provides Rural Travel Funding to Territorial Authorities that have less than 10 people per square kilometre, and who wish to participate in the Rural Travel Fund. Those Territorial Authorities then provide the funding to junior teams, and administer the funding.

Sport New Zealand is making Rural Travel Funding available to Territorial Authorities in 2018/2019 and 2019/2020, so that they can allocate funding to eligible teams to use for travel to sports competitions.

### **2) Eligible teams**

Applications for funding from the Rural Travel Fund can be made by rural sport club teams and rural school club teams within the Territorial Authority region, with members aged between 5 and 19 years, who require financial assistance with transport costs so that they can participate in local sports competitions.

### **3) Eligible travel**

The following criteria will be applied by Territorial Authorities when considering applications for funding made by eligible teams (along with any other criteria that the Authority considers appropriate).

A rural school club team will be eligible for funding if it is participating in a regular local sports competition out of school time, which excludes inter-school and intra-school competitions run during school time.

A rural sports club team will be eligible for funding if it is participating in an organised, regular sports competition through club membership outside of school time.

**Please note:** Funding will **not** be provided for, and may not be used for, the purpose of travel to **regional** or **national** sports competition.

#### **4) Accountability for funding**

You must only use the funding for travel costs that arise from the team participating in a local competition, and as agreed with the relevant Territorial Authority.

You must return an accountability form to the Territorial Authority administering your funding that shows how the funding was spent, including by providing proof of purchases made and any receipts.

**Please note:** Accountability forms must be returned by 30 May 2019 and 30 May 2020. If you do not return your accountability form by the date specified above, it may jeopardise the provision of future funding to your team.

#### **5) Goods and Services Tax (GST)**

GST registered organisations

If you are a GST registered organisation, the Territorial Authority administering your funding will pay your funding plus GST. You must then account for the GST to the Inland Revenue Department (IRD).

Non-registered GST organisations

If you are not GST registered, the Territorial Authority administering your funding will not add GST to your funding.

#### **6) Return of unspent funds**

You must return any funds you have not spent as at 30 June 2018 to the Territorial Authority administering your funding.

#### **7) Further information**

If you have any questions regarding the Rural Travel Fund, there are FAQs at the back of these Guidelines. Sport New Zealand also has a FAQ section on its website at <http://www.sportnz.org.nz/managing-sport/programmes-and-projects/sport-new-zealand-rural-travel-fund>.

If you would like to speak to someone in person, please contact Fiona Ramsay at Sport New Zealand on 021 535 714 or email [fiona.ramsay@sportnz.org.nz](mailto:fiona.ramsay@sportnz.org.nz)

## **8) FAQs**

Q What is the Sport NZ Rural Travel Fund?

A The Sport NZ Rural Travel Fund is a partnership between Sport New Zealand and Territorial Authorities that assist the development of junior sport in rural communities by providing funding to subsidise travel.

Q Who administers this funding?

A Sport New Zealand provides Rural Travel Funding to Territorial Authorities who administer and allocate the funding in their regions.

Q Can individuals apply for funding?

A No, all applications must come from sport club teams or school club teams. Funding will not be provided to individual players, coaches or officials for the purpose of travel.

Q How are Territorial Authorities selected to participate in the Rural Travel Fund?

A Sport New Zealand has selected Territorial Authorities based on a formula that takes into account population density. Eligible Territorial Authorities have a population density of less than 10 people per square kilometre.

Q Where can I get an application form?

A Application forms can be obtained from your local Territorial Authority.

Q Who do I contact if I have any questions about the application form or eligibility for funding?

A Contact your local Territorial Authority as they administer this fund on behalf of Sport New Zealand.

Q Who can apply for funding?

A Sport club teams and school club teams within a Territorial Authority that receives Rural Travel Funding, who have members aged between 5 and 19 years, and who meet the Rural Travel Fund eligibility criteria.

Q Our team has applied for funding to help pay for travel expenses to get to National Champs. Are we eligible?

- A No, you are not. Funding is only available for travel to regular, local competition. For example, Saturday morning or week night games.
- Q Can we get funding for our school team for a one off or annual inter school competition?
- A No, funding is only available for travel to regular, local competition
- Q How can I find out about the application process for the Rural Travel Fund?
- A Contact your local Territorial Authority for more information.
- Q Who should I contact at Sport New Zealand for more information?
- A Please contact Fiona Ramsay at Sport New Zealand on 021 535 714 or email [fiona.ramsay@sportnz.org.nz](mailto:fiona.ramsay@sportnz.org.nz)
- Q Which Territorial Authorities are eligible for Rural Travel Funding?
- A
- Ashburton District Council
  - Buller District Council
  - Carterton District Council
  - Central Hawkes Bay District Council
  - Central Otago District Council
  - Chatham Islands Territory
  - Clutha District Council
  - Far North District Council
  - Gisborne District Council
  - Gore District Council
  - Grey District Council
  - Hurunui District Council
  - Kaikōura District Council
  - Kaipara District Council
  - Mackenzie District Council
  - Marlborough District Council
  - Ōpōtiki District Council
  - Ōtorohanga District Council
  - Queenstown-Lakes District Council
  - Rangitikei District Council
  - Ruapehu District Council

- Selwyn District Council
- South Taranaki District Council
- South Wairarapa District Council
- Southland District Council
- Stratford District Council
- Tararua District Council
- Tasman District Council
- Taupō District Council
- Waimate District Council
- Wairoa District Council
- Waitaki District Council
- Waitomo District Council
- Westland District Council
- Whakatāne District Council

# Attachment 2

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form

#### Application 00001 From Taihape Area School

Form Submitted 16 Mar 2020, 12:22pm NZDT

## Instructions

### BEFORE YOU BEGIN

Welcome to the Rangitikei District Council's online grant application service, powered by SmartyGrants.

You may begin anywhere in this application form. Please ensure you save as you go.

For queries about the guidelines, deadlines, or questions in the form, please contact us on 06-327 0099 during business hours or email [info@rangitikei.govt.nz](mailto:info@rangitikei.govt.nz) and quote your application number.

Click here to view the guidelines:

[Sport-NZ-guidelines-2018-2020](#)

If you need more help using this form, download the [Help Guide for Applicants](#) or check out [Applicant Frequently Asked Questions \(FAQ's\)](#)

### NAVIGATING (MOVING THROUGH) THE APPLICATION FORM

On the right hand side of every screen, there is a box which links directly to every page of the application. Click the link to jump directly to page you want.

You can also click 'next page' or 'previous page' on the top or bottom of each page to move forward or backward through the application.

### SAVING YOUR DRAFT APPLICATION

If you wish to leave a partially completed application, press 'save' and log out. When you log back in and click on the 'My Applications' link at the top of the screen, you will find a list of any applications you have started or submitted. You can reopen your draft application and start where you left off.

You can also download any application, whether draft or completed, as a PDF. Click on the 'Download' button at the bottom of the application navigation panel.

### SUBMITTING YOUR APPLICATION

You will find a 'Review' button at the bottom of the Navigation Panel. You need to review your application before you can submit it.

Once you have reviewed your application you can submit it by clicking on 'Submit' at the top of the screen or on the navigation panel. You will not be able to submit your application until all the compulsory questions are completed.

**Once you have submitted your application, no further editing or uploading of support materials is possible.**

When you submit your application, you will receive an automated confirmation email with a copy of your submitted application attached. This will be sent to the email you used to register.

***If you do not receive a confirmation of submission email then your submission has NOT been received.***

### ATTACHMENTS AND SUPPORT DOCUMENTS

You may need to upload/submit attachments to support your application. This is very simple, but requires you to have the documents saved on your computer, or on a zip drive, or similar. You need to allow enough time for each file to upload before trying to attach another file. Files can be up to 25MB each; however, we do recommend trying to keep files to a maximum of 5MB – the larger the file, the longer the upload time. If you are not able to upload a document, please contact us for support (see contact details above).

### COMPLETING AN APPLICATION IN A GROUP/TEAM



# Sport NZ Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application 00001 From Taihape Area School

Form Submitted 16 Mar 2020, 12:22pm NZDT

A number of people can work on an application using the same log in details as long as only one person is working at a time. Ensure you save as you go. **SPELL CHECK** Most internet browsers (including Firefox v2.0 and above; Safari; and Google Chrome) have spell checking facilities built in – you can switch this function on or off by adjusting your browser settings.

## Applicant Details

**\* indicates a required field**

### Organisation name \*

Taihape Area School

### Contact Name: \*

Richard McMillan

### Organisation primary address \*

26 Huia St  
Taihape Taihape 4720 New Zealand



Address Line 1, State/Province, and Postcode are required. Country must be New Zealand

### Contact postal address \*

26 Huia St  
Taihape Taihape 4720 New Zealand

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

### Contact primary phone number \*

063880130

### Applicant mobile phone number

021774121

### Contact primary email \*

rmcmillan@tas.school.nz

Must be an email address.

### Organisation office email

admin@tas.school.nz

**Sport NZ Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application 00001 From Taihape Area School**  
Form Submitted 16 Mar 2020, 12:22pm NZDT

Must be an email address.

**Organisation primary website**

<http://www.tas.school.nz>

Must be a URL.

**Organisation NZ Charity Registration Number (CRN)**

**New Zealand Charities Register Information**

**Reg Number**

**Legal Name**

**Other Names**

**Reg Status**

**Charity's Street Address**

**Charity's Postal Address**

**Telephone**

**Fax**

**Email**

**Website**

**Reg Date**

Must be formatted correctly.

**Organisation NZBN**

**New Zealand Companies Register Information**

**NZBN**

**Entity Name**

**Registration Date**

**Entity Status**

**Entity Type**

**Registered Address**

**Office Address**

Must be formatted correctly.

**Organisation primary bank account \***

Account Name: Taihape Area School  
Board of Trustees

Account Number: 031522012815300

Must be a valid New Zealand bank account format.

**Please attach a copy of your bank deposit slip here \***

Filename: Deposit Slip.pdf

File size: 120.0 kB

**Are you GST registered? \***

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form

#### Application 00001 From Taihape Area School

Form Submitted 16 Mar 2020, 12:22pm NZDT

☒ Yes ☐ No

#### **GST Number \***

88385969

numbers only

## Organisation Details

**\* indicates a required field**

#### **How many members belong to your club/organisation? \***

290

Must be a number.

#### **Are you a club or a school? \***

- ☐ Club  
☒ School

#### **Will the travel subsidy benefit participants aged between 5-19 years of age? \***

- ☒ Yes  
☐ No

#### **How many participants are aged between 5-12 years? \***

180

Must be a number.

#### **How many participants are aged between 13-19 years?**

110

Must be a number.

#### **Does your application involve a partnership with a local School? \***

- ☐ Yes  
☒ No

#### **What percentage of your members live in the vicinity of the Rangitikei District?**

100

Must be a number.

#### **Briefly explain what the funding is going to be used for:**

The funding will be used to assist with travel for Sport. Sport is a huge part of our day to day existence, but the cost is massive, in particular the cost of travel to and from Palmerston North, and/or Wanganui.

Support from the Rural Travel Fund makes an enormous difference to us, and reduces the cost of travel passed onto participants in the form of subscriptions. Without this the cost of participation for many of our young people becomes prohibitive.

## Financial details

**\* indicates a required field**

**List the amount of funding you are applying for below:**

### Budget

#### Income

Sport NZ funding	\$11,000.00
other grants/funding	\$0.00
your contribution	\$1,000.00

### Budget Totals

#### Total Income Amount

\$12,000.00

This number/amount is calculated.

**Have you applied to any other organisation for funding?**

#### Please supply details below:

No - because of our location, contestable funding pools are very limited.

name or fund applied for, if successful or not, amount awarded

**Do you have endorsement of your local affiliated club/school for this application for funding?**

**(This is only relevant if the group applying is a regional body) \***

☐ Yes

☒ No

### Financial statements

Please attach a balance sheet for your organisation.

\*

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Filename: 2018 Audited Financial Statements.pdf  
File size: 8.1 MB

## Declaration

**\* indicates a required field**

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form

#### Application 00001 From Taihape Area School

Form Submitted 16 Mar 2020, 12:22pm NZDT

- I certify that to the best of my knowledge the statements made in this application are true.
- I am authorised by my group/organisation to complete this form and I agree that:
- the statements made in this application are true
- all necessary permits/approvals will be obtained prior to the beginning of the project
- all relevant health and safety standards will be met
- council does not accept any liability or responsibility for the project.

We consent to the Rangitikei District Council collecting the contact details and information provided in this application, retaining and using these details and disclosing them to Sport NZ for the purpose of review of the Rural travel Fund. This consent is given in accordance with the Privacy Act 1993.

#### **I agree to the above \***

☒ Yes

#### **Contact Name: \***

Richard McMillan

#### **Contact phone number \***

063880130

# TAIHAPE AREA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 549

**Principal:** Richard McMillan

**School Address:** Rauma Road, Taihape

**School Postal Address:** PO Box 292, Taihape, 4742

**School Phone:** 06 388 0130

**School Email:** [admin@tas.school.nz](mailto:admin@tas.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Andy Fleury	Chairperson	Elected	May 2019
Richard McMillan	Principal	ex Officio	
Andy Law	Parent Rep	Elected	May 2019
Shari Chase	Parent Rep	Elected	May 2019
Mere Bennett-Huxtable	Parent Rep	Elected	May 2019
Emma Abernethy	Parent Rep	Appointed	May 2019
Barbara Ball	Iwi Rep	Appointed	
Stacey Simpson	Parent Rep	Appointed	2018
Tracey Hiroa	Iwi Rep	Appointed	2018
Shona Salomen	Staff Rep	Elected	May 2019
Anaru Hawira	Student Rep	Elected	Dec 2018
John Geraghty	Student Rep	Elected	2018
Diane Saunders	Iwi Rep	Appointed	

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

# TAIHAPE AREA SCHOOL

Annual Report - For the year ended 31 December 2018

## Index

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	<b>Financial Statements</b>
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3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 20	Notes to the Financial Statements

	<b>Other Information</b>
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	Analysis of Variance
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	Kiwisport
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# Taihape Area School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Andrew Robert Fleury  
Full Name of Board Chairperson

[Signature]  
Signature of Board Chairperson

23 May 2019

Date:

RICHARD McMILLAN  
Full Name of Principal

[Signature]  
Signature of Principal

23 May 2019

Date:



# Taihape Area School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	3,852,392	3,504,581	3,852,498
Locally Raised Funds	3	195,745	62,870	139,714
Interest Earned		405	549	463
Gain on Sale of Property, Plant and Equipment		1,096	-	8,015
Reversal of Cyclical Maintenance	14	218,187	-	-
		<u>4,267,825</u>	<u>3,568,000</u>	<u>4,000,690</u>
<b>Expenses</b>				
Locally Raised Funds	3	136,413	59,300	110,005
Learning Resources	4	2,103,886	2,216,763	2,132,441
Administration	5	232,375	225,780	231,682
Finance Costs		10,795	6,739	8,824
Property	6	1,359,740	978,010	1,356,474
Depreciation	7	99,169	80,500	84,135
Loss on Disposal of Property, Plant and Equipment		3	-	-
		<u>3,942,381</u>	<u>3,567,092</u>	<u>3,923,561</u>
<b>Net Surplus / (Deficit)</b>		<b>325,444</b>	<b>908</b>	<b>77,129</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>325,444</b></u>	<u><b>908</b></u>	<u><b>77,129</b></u>

We draw your attention to the line item "Reversal of cyclical maintenance" which has contributed to the surplus reported by the School for the year. The school has had significant issues with its infrastructure including the roof. As a result the MOE Capital works team are assessing the options for remediation and preparing a business case for funding approval. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised.

We also draw your attention to the Contingent Liability note [14 ], which explains that while it has not been possible to recognise a cyclical maintenance provision, the obligation still remains for the School to maintain those buildings that will not be rebuilt.

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

# Taihape Area School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>174,527</b>	<b>98,064</b>	<b>97,398</b>
Total comprehensive revenue and expense for the year	325,444	908	77,129
Capital Contributions from the Ministry of Education			
<b>Equity at 31 December</b>	<b>499,971</b>	<b>98,972</b>	<b>174,527</b>
 Retained Earnings	 499,971	 98,972	 174,527
<b>Equity at 31 December</b>	<b>499,971</b>	<b>98,972</b>	<b>174,527</b>

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

**Taihape Area School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	286,532	183,010	199,803
Accounts Receivable	9	138,764	150,659	189,882
GST Receivable		15,882	13,034	9,356
Prepayments		11,530	-	8,619
Inventories	10	15,460	15,936	16,755
		<u>468,168</u>	<u>362,639</u>	<u>424,415</u>
<b>Current Liabilities</b>				
Accounts Payable	12	194,625	179,872	184,291
Revenue Received in Advance	13	100	100	100
Provision for Cyclical Maintenance	14	-	74,500	66,222
Finance Lease Liability - Current Portion	15	44,942	25,758	25,022
Funds held in Trust	16	6,748	6,748	6,748
Funds held for Capital Works Projects	17	89,787	-	131,680
Trust Accounts		16,986	18,875	7,777
Provision for Bad Debts		11,526	11,526	11,526
		<u>364,714</u>	<u>317,379</u>	<u>433,366</u>
<b>Working Capital Surplus/(Deficit)</b>		103,454	45,260	(8,951)
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	437,149	273,133	403,831
		<u>437,149</u>	<u>273,133</u>	<u>403,831</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	218,187	193,944
Finance Lease Liability	15	40,632	1,234	26,409
		<u>40,632</u>	<u>219,421</u>	<u>220,353</u>
<b>Net Assets</b>		<u>499,971</u>	<u>98,972</u>	<u>174,527</u>
<b>Equity</b>		<u>499,971</u>	<u>98,972</u>	<u>174,527</u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		929,195	917,443	922,054
Locally Raised Funds		198,905	62,120	151,609
Goods and Services Tax (net)		(6,526)	-	3,678
Payments to Employees		(329,091)	(332,500)	(373,272)
Payments to Suppliers		(573,579)	(548,110)	(530,018)
Cyclical Maintenance Payments in the year		(47,224)	-	-
Interest Paid		(10,795)	(6,739)	(8,824)
Interest Received		405	549	463
Net cash from / (to) the Operating Activities		161,290	92,763	165,690
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		1,096	-	-
Purchase of PPE (and Intangibles)		(41,854)	-	(46,428)
Net cash from / (to) the Investing Activities		(40,758)	-	(46,428)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(36,733)	(31,519)	(30,127)
Funds Administered on Behalf of Third Parties		16,209	-	(11,098)
Funds Held for Capital Works Projects		(13,279)	-	-
Net cash from Financing Activities		(33,803)	(31,519)	(41,225)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>86,729</b>	<b>61,244</b>	<b>78,037</b>
Cash and cash equivalents at the beginning of the year	8	199,803	121,766	121,766
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>286,532</b>	<b>183,010</b>	<b>199,803</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Taihape Area School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

#### **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 15.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

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

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



**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

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

**k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Land	Nil
Buildings	50 years
Building Improvements	10-20 years
Furniture and Equipment	4-15 years
Information and Communication	4-5 years
Motor Vehicles	8 years
Library Resources	8 years
Leased assets are depreciated over the life of the lease.	

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

##### *Software costs*

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

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

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

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

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

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

##### *Non cash generating assets*

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

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



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

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

#### **n) Accounts Payable**

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

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

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

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

#### **q) Funds Held in Trust**

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

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

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

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

**t) Financial Assets and Liabilities**

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

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

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

**u) Borrowings**

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	795,643	819,662	780,723
Teachers' salaries grants	1,812,772	1,884,522	1,869,863
Use of Land and Buildings grants	1,100,709	701,067	1,076,510
Resource teachers learning and behaviour grants	-	2,500	2,609
Secondary tertiary alignment resource grants	31,765	30,437	32,178
Other MoE Grants	111,503	63,393	87,315
Other government grants	-	3,000	3,300
	<b>3,852,392</b>	<b>3,504,581</b>	<b>3,852,498</b>

## 3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	9,075	11,000	25,846
Bequests & Grants	33,785	-	-
Activities	96,961	31,050	78,882
Trading	15,652	10,800	19,948
Other Revenue	25,778	3,000	3,028
School House (gst Exempt)	7,285	7,020	6,985
Kiwisport	7,209	-	5,025
	<b>195,745</b>	<b>62,870</b>	<b>139,714</b>
<b>Expenses</b>			
Activities	117,801	53,000	98,510
Trading	11,408	2,700	9,256
School House (gst Exempt)	7,204	3,600	2,151
Kiwisport	-	-	88
	<b>136,413</b>	<b>59,300</b>	<b>110,005</b>
<b>Surplus for the year Locally raised funds</b>	<b>59,332</b>	<b>3,570</b>	<b>29,709</b>

## 4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	69,954	50,210	53,262
Library resources	22,729	22,700	22,056
Employee benefits - salaries	1,949,205	2,035,022	1,991,973
Staff development	15,224	16,000	18,883
Resource Teacher Literacy	9,182	35,400	7,142
S T A R	14,240	30,437	18,337
Gateway	23,233	26,844	20,023
Extra Curricular Activities	119	150	765
	<b>2,103,886</b>	<b>2,216,763</b>	<b>2,132,441</b>

## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,330	5,300	5,175
Board of Trustees Fees	3,765	4,500	3,475
Board of Trustees Expenses	4,098	4,100	7,819
Communication	5,359	4,150	5,520
Consumables	6,593	3,600	5,622
Operating Lease	11,653	9,500	16,429
Other	44,034	43,530	48,453
Employee Benefits - Salaries	82,890	83,000	78,434
Insurance	5,871	6,100	983
Service Providers, Contractors and Consultancy	17,040	17,000	17,040
lct	45,742	45,000	42,732
	<u>232,375</u>	<u>225,780</u>	<u>231,682</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,063	9,300	12,890
Cyclical Maintenance Expense	5,245	24,243	15,965
Grounds	520	600	563
Heat, Light and Water	96,588	96,800	99,230
Rates	5,909	5,700	5,236
Repairs and Maintenance	32,689	35,700	43,059
Use of Land and Buildings	1,100,709	701,067	1,076,510
Employee Benefits - Salaries	99,496	99,000	96,758
Consultancy And Contract Services	7,521	5,600	6,263
	<u>1,359,740</u>	<u>978,010</u>	<u>1,356,474</u>

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

## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,120	2,028	2,120
Building Improvements	3,889	3,608	3,771
Furniture and Equipment	21,296	23,825	24,900
Information and Communication Technology	17,977	13,972	14,603
Motor Vehicles	6,264	5,703	5,961
Leased Assets	40,023	23,824	24,900
Library Resources	7,600	7,540	7,880
	<u>99,169</u>	<u>80,500</u>	<u>84,135</u>

## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Westpac 00	286,532	157,466	197,330
ANZ 00 Bank Account (Ex 9000)	-	25,544	2,473
Cash equivalents for Cash Flow Statement	<u>286,532</u>	<u>183,010</u>	<u>199,803</u>

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

Of the \$286,532 Cash and Cash Equivalents, \$108,793 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	7,322	45,068	1,450
Receivables from the Ministry of Education	11,522	-	67,570
Teacher Salaries Grant Receivable	119,920	105,591	120,862
	<u>138,764</u>	<u>150,659</u>	<u>189,882</u>
Receivables from Exchange Transactions	7,322	45,068	1,450
Receivables from Non-Exchange Transactions	131,442	105,591	188,432
	<u>138,764</u>	<u>150,659</u>	<u>189,882</u>

## 10. Inventories

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Uniforms	1,790	2,751	3,685
Farm Account	13,670	13,185	13,070
	<u>15,460</u>	<u>15,936</u>	<u>16,755</u>

# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	55,450	-	-	-	-	55,450
Buildings	78,440	-	-	-	(2,120)	76,320
Building Improvements	44,341	8,529	-	-	(3,889)	48,981
Furniture and Equipment	60,807	1,127	(3)	-	(21,296)	40,635
Information and Communication Tech	58,455	21,322	-	-	(17,977)	61,800
Motor Vehicles	21,631	20,895	-	-	(6,264)	36,262
Leased Assets	54,776	74,280	-	-	(40,023)	89,033
Library Resources	29,931	6,337	-	-	(7,600)	28,668
<b>Balance at 31 December 2018</b>	<b>403,831</b>	<b>132,490</b>	<b>(3)</b>	<b>-</b>	<b>(99,169)</b>	<b>437,149</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	55,450	-	55,450
Buildings	106,000	(29,680)	76,320
Building Improvements	82,266	(33,285)	48,981
Furniture and Equipment	557,258	(516,623)	40,635
Information and Communication	343,269	(281,469)	61,800
Motor Vehicles	89,778	(53,516)	36,262
Leased Assets	237,881	(148,848)	89,033
Library Resources	249,473	(220,805)	28,668
<b>Balance at 31 December 2018</b>	<b>1,721,375</b>	<b>(1,284,226)</b>	<b>437,149</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	55,450	-	-	-	-	55,450
Buildings	80,560	-	-	-	(2,120)	78,440
Building Improvements	48,112	-	-	-	(3,771)	44,341
Furniture and Equipment	85,707	-	-	-	(24,900)	60,807
Information and Communication Technology	44,589	28,469	-	-	(14,603)	58,455
Motor Vehicles	27,592	-	-	-	(5,961)	21,631
Leased Assets	52,203	27,473	-	-	(24,900)	54,776
Library Resources	29,920	7,891	-	-	(7,880)	29,931
<b>Balance at 31 December 2017</b>	<b>424,133</b>	<b>63,833</b>	<b>-</b>	<b>-</b>	<b>(84,135)</b>	<b>403,831</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	55,450	-	55,450
Buildings	106,000	(27,560)	78,440
Building Improvements	73,738	(29,397)	44,341
Furniture and Equipment	592,965	(532,158)	60,807
Information and Communication	382,833	(324,378)	58,455
Motor Vehicles	68,883	(47,252)	21,631
Leased Assets	193,331	(138,555)	54,776
Library Resources	243,136	(213,205)	29,931
<b>Balance at 31 December 2017</b>	<b>1,716,336</b>	<b>(1,312,505)</b>	<b>403,831</b>

## 12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	26,560	43,296	33,328
Accruals	4,530	5,098	4,399
Capital accruals for PPE items	16,388	-	37
Employee Entitlements - salaries	119,920	105,591	120,862
Employee Entitlements - leave accrual	27,227	25,887	25,665
	<u>194,625</u>	<u>179,872</u>	<u>184,291</u>
Payables for Exchange Transactions	194,625	179,872	184,291
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>194,625</u>	<u>179,872</u>	<u>184,291</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Scholarship Funds (Duddings T)	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>

## 14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	260,166	268,444	244,201
Increase to the Provision During the Year	5,245	24,243	15,965
Adjustment to the Provision (See Note 21)	(218,187)	-	-
Use of the Provision During the Year	(47,224)	-	-
Provision at the End of the Year	<u>-</u>	<u>292,687</u>	<u>260,166</u>
Cyclical Maintenance - Current	-	74,500	66,222
Cyclical Maintenance - Term	-	218,187	193,944
	<u>-</u>	<u>292,687</u>	<u>260,166</u>

## 15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	54,161	25,758	31,519
Later than One Year and no Later than Five Years	46,298	1,234	33,374
	<u>100,459</u>	<u>26,992</u>	<u>64,893</u>

## 16. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	6,748	6,748	6,748
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>6,748</u>	<u>6,748</u>	<u>6,748</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.

## 17. Funds Held (Owed) for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Build New Area School	<i>in progress</i>	108,793	-	-	-	108,793
Electrical & Plumbing Issues	<i>in progress</i>	(495)	-	14,955	-	(15,450)
Various Works - Unforseen	<i>completed</i>	23,382	598	23,980	-	-
Aluminium Box Sections	<i>in progress</i>	-	-	3,556	-	(3,556)
Totals		<u>131,680</u>	<u>598</u>	<u>42,491</u>	<u>-</u>	<u>89,787</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	108,793
Funds Due from the Ministry of Education	(19,006)
	<u>89,787</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Build New Area School	<i>in progress</i>	108,793	-	-	-	108,793
Electrical & Plumbing Issues	<i>in progress</i>	(495)	-	-	-	(495)
Various Works - Unforseen	<i>in progress</i>	-	23,382	-	-	23,382
Totals		<u>108,298</u>	<u>23,382</u>	<u>-</u>	<u>-</u>	<u>131,680</u>

## 18. Related Party Transactions

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

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

The Principal occupies the school house. (2017: The same)



## 19. Remuneration

### *Key management personnel compensation*

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,765	3,475
Full-time equivalent members	0.03	0.07
<i>Leadership Team</i>		
Remuneration	351,210	330,569
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	354,975	334,044
Total full-time equivalent personnel	3.03	3.07

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

### *Principal*

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### *Other Employees*

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	2.00	-
	2.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

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

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

### Contingent liability - cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school has had significant issues with its infrastructure including the roof. As a result the MOE Capital works team are assessing the options for remediation and preparing a business case for funding approval. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

We also draw your attention to the line item "Reversal of cyclical maintenance" in the Statement of Comprehensive Income on page [3] where the School has reversed [part of] its provision for cyclical maintenance because of this significant uncertainty.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: \$28,275).

### (b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	3,545
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>3,545</u>

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	286,532	183,010	199,803
Receivables	138,764	150,659	189,882
Total Loans and Receivables	<u>425,296</u>	<u>333,669</u>	<u>389,685</u>

### Financial liabilities measured at amortised cost

Payables	194,625	179,872	184,291
Finance Leases	85,574	26,992	51,431
Total Financial Liabilities Measured at Amortised Cost	<u>280,199</u>	<u>206,864</u>	<u>235,722</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

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

The Auditor-General is the auditor of Taihape Area School. The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 23 May 2019. This is the date at which our opinion is expressed.

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

**Reversal of the provision for cyclical maintenance**

Without modifying our opinion, we draw your attention to the line item "Reversal of cyclical maintenance" in the Statement of Comprehensive Income on page 2, and to note 21 on page 19. The School reversed its provision for cyclical maintenance because there is significant uncertainty about what property maintenance the School is obliged to carry out due to the significant issues with its infrastructure including the roof. We consider the disclosures to be adequate

**Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustees schedule included under the School Directory page and the Analysis of Variance and Kiwisport statement included as an appendices, 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.



**David Fraser**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

# Taihape Area School

## Analysis of Variance 2018



Domain	Strategic Goal	Target
<b>Student Engagement and Learning</b>	<p>To improve outcomes for all students, particularly Maori and children with special needs</p> <p>To accelerate the progress of students performing below expectations</p> <p>To utilise Information Communication Technologies (ICT) to promote best practice across the School</p>	<p>To continue collaborative partnership with Mokai Patea Services to enhance Rangatahi and Tamariki Mentoring Programmes, and include Year 9/10 Students;</p> <ul style="list-style-type: none"> <li>• 85% of Year 1-8 Students have made progress in English, Mathematics, and Health and PE;</li> <li>• 80% of all Year 9's to be at or above in English and Mathematics at the end of the Year;</li> <li>• 80% Year 10's will be achieving at Level 5 for English and Mathematics;</li> <li>• 100% of Year 11 students will achieve Literacy and Numeracy;</li> <li>• 85 % of Year 11 students will achieve NCEA Level 1;</li> <li>• All Year 12 and 13 students will gain NCEA Level 2, or equivalent;</li> <li>• Increase the number of students achieving subject endorsements to 25% across Levels 1-3;</li> </ul> <p>To continue to implement an ICT Strategy and replacement plan that will enable TAS to keep up to date with current thinking and innovation;</p>

### **Outcomes** (*Analysis and Reflection*)

A range of support for is being provided for Students not doing mainstream courses:

- Correspondence School;
- Net NZ - this is new to us this year and has proved very successful for a number of students'
- UCol;
- Mentoring (Mokai Patea Services).

The following Students are doing Correspondence Courses this Year (they are independent workers):-

- 1 Student doing Legal Studies Level 3 as an Alternative Subject
- 2 Students doing Level 2 Classics - no staff
- 1 Students doing Level 3 Physics – no staff
- 1 Students doing Level 3 Chemistry – no staff
- 1 Students doing Level 3 Japanese – no staff
- 1 Student doing Level 2 Media Studies – no staff



#### Net New Zealand

- 1 Student doing Equine Studies
- 2 Students doing Level 2 Physics
- 5 Students doing Level 2 Biology
- 1 Student doing Level 2 Chemistry

PB4L - this is our 5th Year as a PB4L School, and we are beginning to review aspects of the process. The goal is to streamline processes and procedures, and further develop the Restorative aspect.

#### **PTP**

PTP Activities this year included Science, Hard Materials, Food Technology, and ICT.

#### **Sport Wanganui Programmes for 2018:**

Term 1 and 2 worked with Room 4 - Year 2/3

Term 3 and 4 worked with Room 1 and 3 - Year 0-2

##### **Term 1:**

**Teacher Professional Development Fundamental Movement Skills understanding and assessment process** – 1 session per school (1<sup>st</sup> three weeks of Term 1)

**Year 3 & 4 Fundamental Movement Skills** – 5 week programme

##### **Term 2:**

**Year 3 & 4 Fundamental Movement Skills** – 5 week programme

##### **Term 3:**

**Year 1 & 2 Fundamental Movement Skills** – 5 week programme

**Year 7 Targeted Students** – Growing Leaders Programme – 3 week programme

##### **Term 4:**

**Year 1 & 2 Fundamental Movement Skills** – 5 week programme

#### **Changes to Reporting for Year 1-8 Children**

With a new Government, Reporting to Parents Requirements were changed, with the removal of National Standards requirements. We still use the National Standards Templates for collating and analysing student progress. However we are no longer using NS for reporting to parents, or the MoE.

Librarian Robyn Somerville prepared a Library Information pack for all Staff.

Head Boy and Student Trustee John Geraghty sailed on the **Spirit of Adventure**, as part of his training as the elected Student Representatives on the Board. The emphasis of the programme was to gain knowledge in all aspects of Committee and Board work, to develop a network, and increase self-confidence and resilience.

The Student Leadership Team hosted Whole School hui-ata-a on Mondays, and each Office Holder planned actions/activities for the year ahead. A Ball Committee was formed.

All Junior Classes participated in the Kia Kaha (anti-bullying) Programme with Police Education Officer Peter Marks.



The Junior (Year 1-8) Classes received Swimming Instruction at the Taihape Swimming Centre. With the chance in provider there were a few teething issues, but we worked through these with the Pool people.

The SUPP People ran a session on Alcohol and Alcohol Abuse for our Year 10 Students.

Ex-Head Boy Boyd Mower spent time working with the Year 10 Students - looking at Goal setting, Aiming for Excellence, and Pathways.

The School Council (with representatives from all Year Levels) held regular meetings throughout the year, and provided a vehicle for accessing student voice.

A group of Year 10 Students travelled to the Army Base in Waiohuru and took part in a High Ropes Course.

A Health Consultation Survey was completed.

The Year 9/10 Students visited the National War Museum. The students were involved in a range of exciting activities including:-

Attending a Writing Workshop with an Author;

Analysing Historical Documents;

Learning about the conditions faced by soldiers in World War 1;

Cooking lunch using a Modern Day Ration Pack;

and having a guided tour of the Museum.

Mental Health Advocate Mike King visited as part of his "*I am Hope*" Tour. This Tour involved a month long Scooter ride from Bluff to Cape Reinga during which he visited more than 70 Schools in 50 Towns, and spoke to over 20,000 Students about Youth Suicide and well being.

We hosted the Science Roadshow in Week8, Term1. This was always a fantastic learning opportunity for our Students, as well as visitors from other Schools. As well Year 10 Students were given the opportunity to take on a leadership role as "Experts" or "explainers". This is a biennial event, and Contributing Schools attended as well.

A number of students (from mostly Level 1 and 2 Trades, Food Technology, Agriculture) completed a Health and Safety Course.

A weekly after school Drama Club ran during Terms 2 and 3. This was for 7-14 Year Olds.

## **RYPEN**

Caryse Clark attended the Annual Rotary Rypen Leadership Camp @ the Vertical Horizons Camp in Taranaki. The Rotary Youth Program of Enrichment (RYPEN) is a Youth Leadership held over a weekend long camp for Year 12 and 13 students, aged between 14 - 17 years old, designed at developing young people's potential through a mixture of lecture style sessions and adventure-based learning.

RYPEN is designed for students who are seen as the upcoming leaders Schools, not those students who are already leading and achieving amazing things or those at the bottom end, but those students who just need a, bit of a push, and a confidence boost, to start achieving to their full potential.

RYPEN has as its principal aim, to communicate to young people taking part in the program a series of ideas, problems and social experiences which will assist them in forming their own values and moral standards and allow them to broaden their horizons culturally, socially and academically. Nothing was forced upon the young people – they were free to discuss and interpret what they experienced.

The **Life Education Trust Classroom** visited and ran programmes for the Junior School, exploring the following themes: -

What is the importance of kindness?

Friendships - feelings/emotions.

Conflict resolution - rights and responsibilities.

How do we know what other people could be feeling?

Is it okay to be different?

What is the Skeletal System?

What is the Muscular System?

How do our bodies get energy from the food we eat?

What do all living things need to stay alive?

Why is the air we breathe important to us?

What makes a good leader?

Self-Management & Goal Setting.

Personal Identity, Reputation & Self-Worth.

Leadership & Teamwork.

Elise Fannin participated in “*Raising the Standard 2018*” in Feilding - this Leadership Course was part of the TeenAg Programme.

The **Life Education Trust Classroom** visited and provided programmes for the Junior School. As was the case in 2017, the Teacher was very complimentary about the behaviour of our Students. The following themes were covered across the 6 Classes: -

*What is the importance of kindness?*

*Friendships - feelings/emotions.*

*Conflict resolution - rights and responsibilities.*

*How do we know what other people could be feeling?*

*Is it okay to be different?*

*What is the Skeletal System?*

*What is the Muscular System?*

*How do our bodies get energy from the food we eat?*

*What do all living things need to stay alive?*

*Why is the air we breathe important to us?*

*What makes a good leader?*

*Self-Management & Goal Setting.*

*Personal Identity, Reputation & Self-Worth.*

*Leadership & Teamwork.*

As well as Sport a range of **Extracurricular Activities** were available for our Students:

Mokai Patea Mentoring Programmes: Monday (3.00-4.30) and Wednesday (3.00-5.00pm) (Mokai Patea Services)

Monday - Ballroom Dancing (Simon Eastick)

Drama - Tuesdays 3.30-4.30pm (Community Members)

Computer Coding - Wednesdays 3.00-4.00pm (Amy Coker)

Drums - Thursdays 3.00-3.30pm (Tim Pekemu)

Dance - Friday 3.00-4.00pm (Tim Pekemu)

Liaison People from Auckland (2 visits), Lincoln, Otago, and Massey Universities visited to speak to prospective students for 2019.

Senior Students were involved in Coaching the **Rippa Rugby** Team, and Refereeing during the Rippa Rugby Tournament.

The range of food options available for **breakfast** from the Canteen was expanded - students could get toast, weetbix, baked beans, fruit bottles, yoghurt, and milo. The KidsCan Charitable Trust provided much of this. Donations are also provided by Mokai Patea Service, and Teachers.

A number of Students travelled to Palmerston North or Wanganui to attend **Careers Expos**.

Year 13 Students Acted as Marshalls for the Annual Targa Rally.

### **National Young Leaders Day 2018**

11 Year 6-8 Students attended the Annual National Young Leaders Day in Palmerston North. The theme of the day was Me Whakaro (Think Like a Leader). They were exposed to a number of quality and inspirational speakers including Kelly Wilson (Keeping up with the Kaimanawas), Lisa Tamati (Ultra-Marathon Runner), Jono Naylor (Mayor), and Riley Hathaway (Teen Conservationist). Our students thoroughly enjoyed this learning opportunity. And as is always the case their behaviour was exceptional. "Leaders are often made, not simply born. We are dedicated to sparking the leadership potential that's inside every young person through practical, inspirational events and leadership resources.

**National Young Leaders Day** is the largest and longest running leadership event for Primary and Intermediate School Students. These large scale annual events aim to develop Student Leadership. Since 2001, more than 110,000 students have been empowered to fulfill their dreams and become great leaders at a National Young Leaders Day in New Zealand."

The **Level 3 Geography** Class spend 2 Days in Rotorua completing Assessment Tasks.

We received a successful Audit of NZQA processes.

We formed a **Rainbow Diversity Group** (called TAS Hundreds and Thousands). This is a school-based group that is open to all students. Students were able to join for various reasons, such as to seek support, to meet like-minded people, to learn how to support their friends/family, or because they are passionate about human rights and equality.

Rainbow diversity groups often have three main purposes:-

Social Meeting like-minded, non-judgemental people from different backgrounds

Support Providing support with coming out, bullying, and other issues students might be facing  
Action Taking action within your school to combat bullying, educating people and spreading awareness about issues facing LGBTQIA+ people.

The Year 12 Students took part in **Loves-Me-Not**. **Loves-Me-Not** is a 'whole-school approach' to prevent abusive behaviour in relationships. It is based on a student inquiry learning process, where students take action (personal action, effective bystander action and community action) to prevent harm from relationship abuse. The Students involved this year were extremely positive about the day.

Attitude Presenters visited to facilitate sessions with the Year 9-13 Students.

Year 1-8 Students took part in the Taihape Science Fair.

Three Students spent the day at the Ohakea Airbase as part of the New Zealand International Commercial Pilots Academy (NZICPA) Open Day for Secondary Students.

A group of Year 10 Students attended a Technology (Curiosity) Conference @ Te Manawa, in Palmerston North.

Military Recruitment Officers visited to speak to students about a Career in the Defence Force.

A Celebration Assembly was held to acknowledge Student Achievement and successes.

The Performing Arts Options Class performed a Concert as part of the end of Term assessment process. The Health Nurse and SUPP Personnel spoke to the Year 12 and 13 Students about the dangers of Alcohol and Drugs prior to the School Ball. **SUPP** is an adolescent Co-Existing Problems Service which caters to the needs of youth - they provide straight-up conversations about alcohol, drugs and mental wellbeing. They also ran a session for the Year 10 Cohort.

Reports were sent out at the end of Term 2. Learning Conferences were held - some on the first Thursday of Term 3, when the School was closed for formal instruction. However as some of the Junior Classes had over 30 children, these Conferences were spread over several days (after School/evenings). Learning Conferences were well attended.

Year 11-13 PE Students coached the Year 4-8 Teams for the very successful Winter Tournament.

The Rangatahi Mentoring Group attended the Rangitikei Youth Awards Ceremony in Bulls.

The Kiwi Forrest Gump visited to speak to our Year 11-13 Students. Arikinui Gerrard, aka DJ, was cycling from Cape Reinga to Bluff to promote mental health awareness on a bicycle he bought at The Warehouse for about \$200! During a time of darkness in his life a few years ago, DJ reached out to Lifeline. They were his saviour. Now he hopes to raise at least \$3,000 to return the favour by cycling 2,100 km.

The Principal took 4 students to Wellington, to visit Parliament. They had a Tour, a meeting with Ian McKelvie, and spend time in the Chamber during Question Time.

Police Recruitment Day - we hosted the Taihape Police who were onsite as part of a recruitment drive, and to meet with people interested in joining the Police Force. This was a very positive experience, with the Police doing a sausage sizzle for everyone, and then taking on our Students @ basketball – the Students narrowly prevailed in a very close and entertaining match.

### **New Zealand Area Schools Tournament**

During the July Holidays a number of Students, together with their supporters, travelled to Christchurch to represent Central Region Area Schools, in the New Zealand Areas Schools Winter Tournament.

The following Students were involved:-

<u>Rugby</u>	Tyrese Payne, Kayden Bennett, Murray McFarlane, Tyrone Chase, Dontaye Mihinui
<u>Netball</u>	Te Huinga Chambers, Emma Fellingham, Harmony Lucas, Monique Webb-Cowx
<u>Football</u>	Khian Ranginui

During the Tournament a number of athletes were selected for higher honours:-

### **North Island Area Schools Teams**

<b>Rugby:</b>	Tyrese Payne and Murray McFarlane
<b>Netball:</b>	Te Huinga Chambers (North Island A) - Emma Fellingham, Harmony Lucas and Monique Webb-Cowx (North Island B)
<b>Football:</b>	Kiahn Ranginui

### **New Zealand Barbarians Area Schools Team**

<b>Rugby:</b>	Tyrese Payne and Murray McFarlane
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### **New Zealand Barbarians Area Schools Rugby**

At the conclusion of the New Zealand Area Schools Tournament two boys Murray McFarlane and Tyrese Payne, were selected in the New Zealand Barbarians Area Schools Team. As a result they participated in a Camp at the Massey University Sport and Rugby Institute in Palmerston North. This involved 4 days of training and skill based activities, culminating in a game against the Manawatu Under 16 Representative Team.

This was a wonderful opportunity for these two talented players.

### **Wanganui Representative Rugby Teams**

We had a number of Players selected in Wanganui Representative Rugby Teams:-

#### Rangitikei Representative Team

Hoani Herewini-Dygas, Jadyen Thompson, and Nikau Bennett

#### Under 13

Hoani Herewini-Dygas and Kevin Coogan

#### Under 16

Kayden Bennett and Jacob Sciascia

#### Under 18

Tyrese Payne and Murray McFarlane

A group of Students took part in the Wanganui Zone Chess Power Regional Chess Tournament. This was a first for us, and it proved to be a very enjoyable day.

The children in Room79 planted replacement Pine Trees on the School Farm, as part of their Inquiry Investigation on Sustainability

A number of Students took part in the Australian Mathematics Competition

The Junior Classes did Jump Jam during term 3

Tracking of NCEA Progress was ongoing, and a focus for Staff Meetings

Practice Exams for Students sitting NCEA External Examinations were held in week 9

Practice exams were held for NCEA Students who are sitting the external examinations. NCEA External Examinations began in Term 4, Week 5.

The Year 12 Students took part in the Annual Leadership Camp at the Kawhatau Education Centre

The Junior Classes took part in the Zero Waste Programme during the last week of Term 3

A number of students were placed in the Taihape School Literacy Quiz

Junior Classes are involved in swimming at the Aquatic Centre (Term4)

NCEA External Examinations are now competed for another year. As well a number of Year 11-13 Students have completing a range of assessments in an effort to meet NCEA targets.

All Primary Classes were involved in a range of Learning Outside the Classroom opportunities, including the Room4 Zoo Trip, the Room79 Camp at Mount Maunganui, and the Room6 Camp in Taupo.

Both Mokai Patea Mentoring - for Rangatahi and Tamariki - programmes have finished for the Year. We continue to value with partnership, and hope it continues.

6 Students are attending University next year - this is the largest number for some time.

Domain	Strategic Goal	Target
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<b>Cultural Competence</b>	To more fully engage teachers in cultural and linguistic practices that support teaching and learning for all students, and in particular Māori Students	<p>To utilise the aspirations contained within the Mokai Patea Matauranga Strategy to develop the cultural competence, and confidence, of students and staff;</p> <p>Opportunities will exist for Students throughout the school to experience a noho marae;</p> <p>Appraisal Goals will reflect Personal Development, using Taitaiko as a key resource.</p>
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### **Outcomes** *(Analysis and Reflection)*

Day to day Cultural expectations and actions were explained to new Staff - karakia and waiata, whole School (student led) hui-ata-a to start the week, and daily hui-ata-a in the Junior School.

We held a whakatau on the first day of the year to welcome a large number of new Students, their whanau, and Staff.

The Student Leadership Team hosted Whole School hui-ata-a on Mondays,

Ben Whale taught Te Reo Classes in the Junior School.

We held a Whakatau to welcome the ERO Team.

Rooms 4 and 5 had Te Reo lessons 1x per week, for 5 weeks, with Whaea Barb.

All Year 1-8 Students visited Winiata Marae as part of the Matariki Celebrations.

A proposed visit by Year 1-8 Students to Opaea Marae in Term 1 was postponed because of the weather, but was held in Term 4.

Monday hui-ata-a was Students led throughout the Year - initially the SLT, then House Leaders, followed by representatives from each Year Group right down to Room 1.

Junior Classes were responsible, in turn, for running daily Junior hui-ata-a

The Year 12 Students organised and conducted a powhiri as part of their Leadership Camp

The planned day for the Junior Classes were to visit Opaea Marae, was postponed for the 2nd time, because of the weather.

<b>Domain</b>	<b>Strategic Goal</b>	<b>Target</b>
<b>School Finances and Property</b>	To operate within Annual Grant Allocations	To operate effectively within budgetary constraints;

	To develop a Cyclical Maintenance Programme	Begin development of the 5/10-Year Property Plan (Education Services);
	To develop a 5 and 10 Year Property Plan Goals	To continue to develop displays that reflect the history of the amalgamation of the 2 previous schools – Primary and College e.g. Dux boards, trophies (referring to the hanging of the taonga from the old College);
	To continue to upgrade and beautify the School environment – formal gardens, gully	To continue work on development of the Gully;
	To utilise ICT to promote best practice across the School	Continue visual displays that reflects Mokai Patea Tanga throughout the School;
		Upgrade available technology, in particular computers;
		Repainting of Cedar Features
		Continue to work with MoE to resolve Roofing issues.

### **Outcomes** (*Analysis and Reflection*)

The Budget was adopted at the first BOT's meeting of the Year.

The formal gardens were re-barked.

The Timber features were repainted - this made a huge difference. The painters also water blasted the windows, and sprayed for spiders.

Claire Sim (Project Delivery Manager Capital Works), McKenzie Higham (Lead Designer), and 3 Project Consultants visited to investigate different parts of the School. 6 Lead Designers submitted.

Banking Staffing: a rarity but we underused our staffing for 2017. As a result we have received a payment for \$33,523,67.

Our Annual Accounts for 2017 were finalised, and forwarded to the Auditor.

A number of Air Conditioning Units required attention, and one was replaced.

We had a meeting with Reid Stiven (Property) and David Hyland (Finances):-

Roof - the concept design completed, with two proposals accepted. The heating system is to be replaced as part of project.

The next step is to have the two potential plans costed, before going out to tender.

Issues - timing and staging - to ensure least impact on Students Learning.

Work is likely to begin in 2020.

The \$108,000 outstanding from original build will likely be credited against 5YPP. This is likely to be \$250-\$300



Education Services have been contacted to begin work on the 5YPP

### **Property - Roofing Project**

The Roofing Project has moved through the various stages - Preliminary/Concept Design Stage, followed by the Developed Design Stage, followed by the Detailed Design Stage.

The Preliminary Design was narrowed to 1 Design, and a 3D Model was been developed, and scenarios were tested. It will take approximately 8 months to complete this as a huge amount of investigation is still required, including damage to the insides. Plans will be checked by a Weather Tight Steering Group.

The roof will not be removed, but will be modified to enable it drain better.

The plan is to put a Warm Roof (see links below) on the Building - a roof that is layered to make the School better insulated.

<https://www.vikingroofspec.co.nz/products/low-slope/warm-roof-insulation-system/>

[http://www.roof.co.nz/uploads/solutions/Warm\\_Roofs.pdf](http://www.roof.co.nz/uploads/solutions/Warm_Roofs.pdf)

The Roof will look the same, but the guttering will be bigger, will be bridged, and there will be more outlets.

The Project is likely to go out to Tender about this time next year.

Reid Stiven visited to let us know he is moving on from the MoE, and introduced us to his successor Laura Keenan. She has been brought up to speed with our Property issues. Next step is to meet with her and Claire Sim to discuss a timeline for the remedial work on the Roof.

Reid is going to contact Geoff Ryland, from Education Services, regarding our 5YPP.

#### Issues to be worked through:

Heating - possibly heating control units (similar to MFC) at end of either wing. The existing heat pumps will be removed from Roof. A potential issue may be a cooling system.

Gas - some fittings are illegal.

A Staging Plan for completing work - the nuts and bolts of keeping the School operational while the work is being developed.

Safety and design considerations, such as maintenance of roof access to roof.

Meeting with Claire Sims and Emma Coker (Project Delivery Manager) re the Roofing Project (Detail below). Claire has been promoted, and Emma will be working with us.

Sewage - Reid Stiven worked on this project which was given emergency status. This will come from the 5YPP.

Principal's House - the kitchen was repainted, and a free-standing fire installed

The Appointment of Silks as Auditor from the period 31st December, 2018, until 31st December, 2020, was formalised

We have purchased a new Van, which is a very welcome addition to our fleet

The wobbly external wall in the Science Area is to be braced.

Farm - 6 calves have been purchased for the Farm. While challenging, the run of wet weather hasn't been too harmful to stock on the Farm.

The Tilyards applied fertiliser to the farm which was donated by Ballance Agri-Nutrients.

There was some vandalism with 4 side mirrors on Vans broken, following another incident when 8 tyres were slashed. The Police were involved in both.

There has been some replanting in the formal gardens.

Budget holders were generally very conservative in using funds this year.

The development of a 5YPP is problematic with the uncertainty that continually exists surrounding the Water Tightness issues.

We have used the funding from the Duddings Trust to purchase a Heavy Duty Washing Machine for the Technology Room, and to install Digital Signage in the Foyer and the Hub.

Domain	Strategic Goal	Target
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<b>Personnel</b>	<p>To continue to provide quality PLD opportunities</p>    <p>To embed Appraisal Processes and develop Teachers who are reflective practitioners</p>	<p><b>Professional Development 2018:</b> All staff will be involved in the ongoing implementation and integration of PB4L (Tier 2); Restorative Practice PLD;</p> <p>Review impact of PB4L and make revisions if required;</p> <p>Code of Professional Responsibility and Standards for the Teaching Profession Safer Schools Workshop. Continue embedding Appraisal Processes using the new Code of Professional Responsibility and Standards for the Teaching Profession. One goal will be a goal for Improvement based on the previous year. Appraisal Goals will reflect School Development Goal - one goal will be a goal for Improvement based on the previous year;</p> <p>Best Practice Workshops – Year 9-13 Teachers;</p> <p>Water Skills for Life (Junior Staff);</p> <p>Course - Developing an Effective Writing Programme facilitated by Louise Dempsey (all Year 0-8 Staff);</p> <p>Safer Schools for All - affirming the diversity of sexualities and gender identities in the School Community - workshop with Kirsty Farrent.</p> <p>Appraisal Goals will reflect School Development Goals. One goal will be a goal for Improvement based on the previous year; Leah Collings and Barb Wallis to attend the New Zealand Area Schools Conference; Principal to attend NZPF Conference</p> <p><b>PB4L PD</b></p> <ul style="list-style-type: none"> <li>• Begin review School Expectations Matrix</li> <li>• Tier two data/procedures</li> <li>• Staff provided with an overview of SET requirements in preparation for a SET (Schoolwide Evaluation Tool) Analysis</li> <li>• A PB4L Cluster Meeting was held here</li> <li>• Big 5 Data Reviews</li> <li>• Tier 1 Procedures and Interventions</li> <li>• ABC's - dealing with scenarios</li> </ul>
<b>Outcomes</b> ( <i>Analysis and Reflection</i> )		

## **Professional Development**

Greg Janson facilitated an excellent Training Day on Restorative Practice Essentials. This provided an excellent lead into the New Year, and provided staff with an outstanding overview of the Restorative Approach.

Kirsty Farrent facilitated a Workshop on Safer Schools for All - affirming the diversity of sexualities and gender identities in the School Community.

The Junior Staff attended a course on Developing an Effective Writing Programme (facilitated by Louise Dempsey), in New Plymouth, during the April Holidays.

Miho Davis attended a L2-3 Visual Arts Workshop @ Horowhenua College.

Miho Davis attended a Visual Arts Best Practice Course on Level 2-3 Painting Achievement Criteria.

Amy Coker attended a Course on Digital Literacy.

Julie Hart undertook a course on Leadership in Digital and Collaborative Learning - a 32 week Programme, 16 weeks face to face, followed by 16 weeks online.

Jenny Pearce attended a course for School Executive Officers

Julie Hart attended a course on Reading

Barb, Leah, and Jason attended the New Zealand Area Schools Conference in Christchurch:-  
<http://www.nzasa.org.nz/node/11>

Simon Eastick attended a Course for Beginning Teachers

The Junior Team attended a Year 1-8 Writing Workshop in Palmerston North

Judith Bradley shared new learnings from her Professional Development about Writing with the Junior Team

Jason shared his findings from his Sabbatical - these related to empowering students and effective teaching/learning

Jude attended the North Island Sports Coordinators Meeting in Rotorua

Amy Coker and Jason Fellingham attended a Restorative Practice - Circles Training Day in Palmerston North

## **Induction of new staff:**

Karen Clark provided an overview of KAMAR, systems for borrowing and allocating computers, and ICT procedures/shortcuts/pitfalls.

Anne Anderson and Sharyn Adams ran an introductory workshop on PB4L, and introduced the PB4L Handbook.

Leah, Anne H., Anne A, and Julie attended a PD session with Sport Wanganui. This looked at Programmes facilitated by Sport Wanganui.

Anne Anderson and Kim Lewin attended a PD session at the Army Museum in Waiouru.

### **PB4L Development**

Sharing of examples of actions/activities to develop Social Capital with Students

Sharing of examples of how PB4L Expectations are developed in classes or at Deans time.

The Tier 2 Team attended a Restorative Conferencing Day - theme "Circles Training".

Staff Meeting PB4L Overview:

- PB4L Plus/minus
- PD required
- Minor and Major Behaviour
- Procedures for dealing with Minor and Major Behaviours
- Moving from Traditional Practice to PB4L Practices
- Teaching for Positive Behaviour : Self-Assessment Tool (completed and added to Appraisal Folder
- Sharing of examples of actions/activities to develop Social Capital with Students,
- Sharing of examples of how PB4L Expectations are developed in classes or at Deans time.
- The Tier 2 Team attended a Restorative Conferencing Day - theme "Circles Training".
- A PB4L Cluster Meeting was held here.
- Josh Coupers, PB4L Facilitator took a Whole Staff Session.
- 2 sessions on ABC analysis;
- Essentials of Tier 1 - and how and when to write a referrals
- Review Behaviour Expectations, reducing the overall number
- Staff provided with an overview of SET requirements in preparation for a SET (Schoolwide Evaluation Tool) Analysis
- A PB4L Cluster Meeting was held here
- Big 5 Data Reviews
- Tier 1 Procedures and Interventions
- ABC's - dealing with scenarios
- PB4L Set feedback
- Flaxmere College - a Case Study
- Bill Rogers - Behaviour Management

### **Reading Recovery Update** (Judy Atkin - Reading Recovery Co-ordinator)

"I would like to provide an update of where teachers-in-training are at so that you are aware of your teacher's progress after the first three weeks of professional learning in Reading Recovery.

Teachers have so far attended 4 intensive training sessions each aimed at developing competency with close observation and analysis of children's reading and writing behaviour. In between each session, there has

been a series of tasks to complete and report on, to training colleagues. Timing between sessions is carefully scheduled to allow the tasks to be completed - but punctually.

Working with competent 6 year olds at this stage only, teachers have been accumulating assessment material for two 'case studies'. The idea is that in building an understanding of the sorts of literacy behaviours competent children engage in, teachers will be more aware of what at-risk 6yr olds will need to achieve. There is some urgency in completing these case-studies, as working with children in Reading Recovery must soon take precedence.

Over and above the case-study load teachers are now tasked with identifying children for the 4 places in Reading Recovery. A Guidesheet has been provided to assist with this process. It must essentially be a collaborative process with class teachers and school management involved.

Your teacher will be grateful for any acknowledgement from you of the intensity of the learning they are currently experiencing and the requirement to complete new and challenging tasks within a short time-frame - Judy Atkin."

The Principal attended a Workshop on Reading Recovery (in Wanganui)

Karen Clark attended the CS4HS (Computer Science for High Schools) Conference in Rotorua

Domain	Strategic Goal	Target
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<b>Community Engagement</b>	To continue to develop positive relationships with all sectors of the Community	<p>The School will be involved in a range of Community Events and Activities, e.g. Gumboot Day, Matariki, Christmas Parade, Daffodil Day, ANZAC Day, Commemorations, and Rotary;</p> <p>The Open Door Policy will be promoted;</p> <p>Open Days will be held;</p> <p>Seek opportunities to engage with all aspects of our School community e.g. Contributing Schools, Iwi, Marae, Army, Rural, Local Businesses, Rangitikei Council, Taihape Community Board;</p> <p>Co-construct community relationships to support the growth of TAS Students.</p>
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### **Outcomes** *(Analysis and Reflection)*

A number of Staff helped out at the Taihape A and P Show.

Students were involved in the Waitangi Day Celebrations.

The Principal attended a Community Expo in Waiouru with two Senior Students.

We held **Mufti-Days** to support Pink Shirt Day, St John's Ambulance (Students assisted with this appeal), the Westpac Chopper Appeal, the New Zealand Cancer Society Daffodil Day (Junior Students assisted with Main Street collection), Loud Shirt Day, Suicide Helpline, to support the people of Tonga who were devastated by Cyclone Gita, and the New Zealand Heart Foundation.

Bev Syme and Shona Salomen attended a Rotary Evening at the Waiouru Army Base.

A CoL (Community of Learning) Meeting was held here - the Schools agreed to take a very considered approach to this for a variety of reasons - competition for a limited pool of students, and a number of historical barriers that needed to be worked through. Agreement was reached to develop an Emerging Leaders Programme. This involved a day per term with leaders from each School involved in Leadership Activities. Principals from the CoL Schools were involved in a Digital Technologies Day, and visited Whakarongo and Lytton Street Schools,

The Principal attended a Rotary International Meeting in Feilding with Taihape Rotary Club Members, and TAS Students.

A group of interested Students meet with the Council to discuss the redevelopment of the Skatepark.

A number of Community Members accompanied the Senior Athletics Team to the Wanganui Secondary Schools Athletics as helpers and supporters, and also to the Year 4-8 Interschool Athletics in Hunterville. A number of community members attended the Mike King presentation.

Sharyn Adams, Jude Harwidge, and I attended a Taihape Community Trust Meeting.

A number of our Year 7/8 Girls were members of a Taihape Netball Team that takes part in the Manawatu Competition on Monday evenings. This team practice at TAS on Thursday Mornings - Meretini Bennett-Huxtable`is the Coach.

A **Drama Club** operated here during Terms 2 and 3. This was for Primary children from Taihape Schools, and was a very positive activity. This group performed a public show on the second last Saturday of Term 3

Simon Eastich ran Community Ballroom Dancing Classes.

An **Interact Club** was established in partnership with Taihape Rotary. Interact is Rotary International's service club for young people ages 12 to 18. Interact clubs are sponsored by individual Rotary clubs, which provide support and guidance. It gives young people, mainly high school students, an opportunity to participate in fun and meaningful service projects. Interact Club is self-supporting and self-governing, thus encouraging the development of leadership skills.

We held an Open Afternoon for prospective Students and their Whanau, and an Open Morning for the parents of New Entrants.

Two Taihape Policeman visited for a tour of the School.

Members of the Student Leadership TEAM (SLT) attended a Taihape Rotary Meeting - this occurs annually.

Our Under 13 and Under 15 Rugby Teams, played curtain-raisers before the ITM Game of Three Halves held Memorial Park.

We hosted the Taihape Police who were onsite as part of a recruitment drive, and to meet with people interested in joining the Police Force. This was a very positive experience for all involved.

The MFC and Turf were used for Whanau Sports during Labour Weekend. A large number of students and staff participated

The MFC is used for Community Basketball on Wednesday evenings (from 5.30-8.30)

The turf was used for Junior (Year 1-3) Hockey on Tuesdays (4-5.00pm), and Junior Cricket on Wednesdays (4.5.00pm), and the Turf was used on Saturday Mornings (9.30-10.30) for Junior Tennis, and Community Tennis on Thursdays.

We hosted the Taihape Police for Volleyball

A number of Students joined the MAD (Making a Difference) Club. This replaced the now defunct Rotaract Club.

We held an Open Morning in Room1 for the parents of New Entrant Children.



The Taihape Aquatic Centre Staff used a Classroom as a base for Professional Development.

Once again we had a float in the Annual Christmas Parade, and were also well represented in the Massed Choir, and Individual items, in Carols in the Park. This was a huge event, and was held in the MFC because of the weather.

## Improvement Goal: Learning

### Strategic Aims

To improve outcomes for all students, particularly Maori and children with special needs

To accelerate the progress of students performing below expectations.

### Annual Aims

To improve outcomes for all students, particularly Maori and children with special needs

To accelerate the progress of students performing below expectations

### Annual Target/s

- 85% of Year 1-8 Students have made progress in English, Mathematics, and Health and PE;
- 80% of all Year 9's to be at or above in English and Mathematics at the end of the Year;
- 80% Year 10's will be achieving at Level 5 English and Mathematics;
- 100% of Year 11 students will achieve Literacy and Numeracy;
- 85 % of Year 11 students will achieve NCEA Level 1;
- All Year 12 and 13 students will gain NCEA Level 2, or equivalent;
- Increase the number of students achieving endorsement in all subjects to 25% Levels 1-3.

### Baseline Data

#### National Standards

78.5% of all students are achieving at or above the National Standard for Reading. 61.6% of all students are achieving at or above the National Standard for Writing. 67.7% of all students are achieving at or above the National Standard for Math's.

Year 9 Maths Data	2012	2013	2014	2015	2016	2017	2018
Below	40%	35%	41%	33%	41%	32%	16%
At	53%	50%	44%	57%	51%	58%	64%
Above	7%	15%	15%	10%	8%	9%	29%
At/Above	60%	65%	59%	67%	59%	67%	84%

Year 9 English Data	2012	2013	2014	2015	2016	2017	2018
Below	25%	12%	5%	22%	15%	19%	10%
At	53%	54%	57%	56%	65%	65%	51%
Above	22%	34%	37%	22%	20%	16%	39%
At/Above	75%	88%	94%	78%	85%	81%	90%

Year 10 Maths Data	2012	2013	2014	2015	2016	2017	2018
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Below	40%	16%	35%	29%	25%	40%	48%
At	40%	74%	50%	54%	66%	48%	38%
Above	20%	8%	15%	17%	9%	8%	14%
At/Above	60%	82%	65%	71%	75%	56%	52%

Year 10 English Data	2012	2013	2014	2015	2016	2017	2018
Below	18%	21%	25%	33%	25%	22%	39%
At	64%	64%	53%	52%	60%	65%	50%
Above	18%	15%	22%	15%	15%	13%	12%
At/Above	82%	79%	75%	67%	75%	73%	62%

### NCEA Results

#### Participation -

Level 1 96.6% up .2 from last year

Level 2 100% up 4.5

Level 3 77.8% down 1.2

UE 33.3% down 39.4

#### Roll Based

Level 1 -80% down 4.4 from last year

Level 2 103.7% up 33.7

Level 3 29.2% up 1.4

UE 12.5% down 1.61

### Key Improvement Strategies

The PB4L Programme (Tier 2) will be implemented to improve academic outcomes for all students

The progress of all students will be regularly monitored

PLD opportunities will be provided for all staff (PB4L, Restorative Justice, Best Practice Workshop)

PLD opportunities will be provided for teachers to enhance cultural and linguistic practices that support teaching and learning for all students

Identify Priority Learners for accelerated progress

Implement positive strategies that accelerate the progress of the Priority Learners

Continually review the progress of all students, including Priority Learners, and modify programmes accordingly

Utilise a range of ICT's, including online environments and Apps, to support class programmes

When	What	Who	Indicators of Progress
2016+	PB4L PLD PB4L Data used to inform decision making	PB4L Change Team MOE SMT	Improved Behavior School- wide Higher levels of Student Engagement Higher levels of Academic Achievement

**Monitoring** – Student Outcomes will be monitored every term. Programmes will be modified to ensure ongoing progress.

**Resourcing** – MOE Bulk Grant

## Outcomes *(Analysis and Reflection)*

## Year 0-8 : End of Year Data 2018

### Reading

**74.1% of all students are achieving at or above the expected level for Reading** (78.5% at end of 2017).

25.9% of all students are below or well below the expected level for Reading.

76% of Maori students are achieving at or above the expected level for Reading (74.6% at end of 2017).

84.6% of NZ European students are achieving at or above the expected level for Reading (81.6% at end of 2017).

73.1% of Boys are achieving at or above the expected level for Reading (74.7% at end of 2017).

75.3% of Girls are achieving at or above the expected level for Reading (83% at end of 2017).

60% of Year 1 Students are achieving at or above the expected level for Reading.

78.9% of Year 2 Students are achieving at or above the expected level for Reading.

58.8% of Year 3 Students are achieving at or above the expected level for Reading.

73.6% of Year 4 Students are achieving at or above the expected level for Reading.

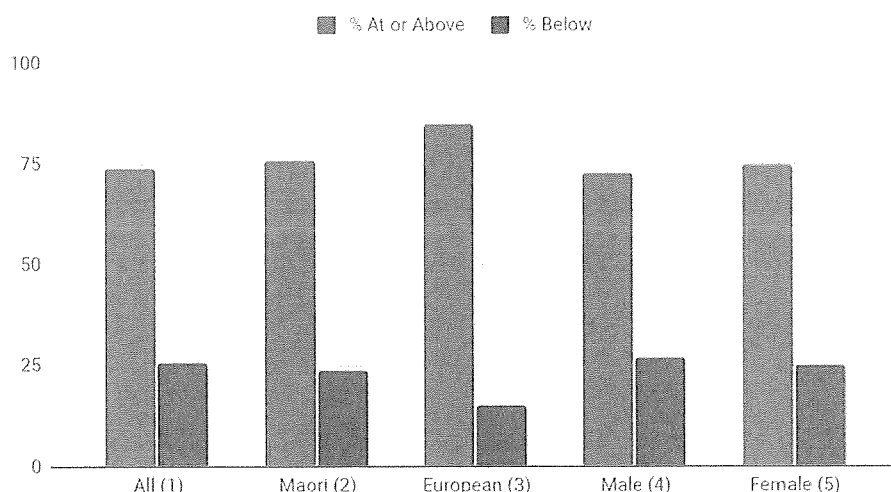
76.1% of Year 5 Students are achieving at or above the expected level for Reading.

70.8% of Year 6 Students are achieving at or above the expected level for Reading.

95.4% of Year 7 Students are achieving at or above the expected level for Reading

69.2% of Year 8 Students are achieving at or above the expected level for Reading.

Year 0-8 Reading 2018



### Reading – End of Year 2018

	All (1)	Maori (2)	European (3)	Male (4)	Female (5)
% At or Above	74	76	85	73	75
% Below	26	24	15	27	25

### Writing

**56% of all students are achieving at or above the expected level or Writing** (61.6% at end of 2017).

44% of all students are below or well below the expected level for Writing.

52% of Maori students are achieving at or above the expected level for Writing (56% at end of 2017).

57.7% of NZ European students are achieving at or above the expected level for Writing (67.4% at end of 2017).

50% of Boys are achieving at or above the expected level for Writing (49.3% at end of 2017)

62% of Girls are achieving at or above the expected level for Writing (74.6% at end of 2017).

60% of Year 1 Students are achieving at or above the expected level for Writing.

68.4% of Year 2 Students are achieving at or above the expected level for Writing.

52.9% of Year 3 Students are achieving at or above the expected level for Writing.

52.6% of Year 4 Students are achieving at or above the expected level for Writing.

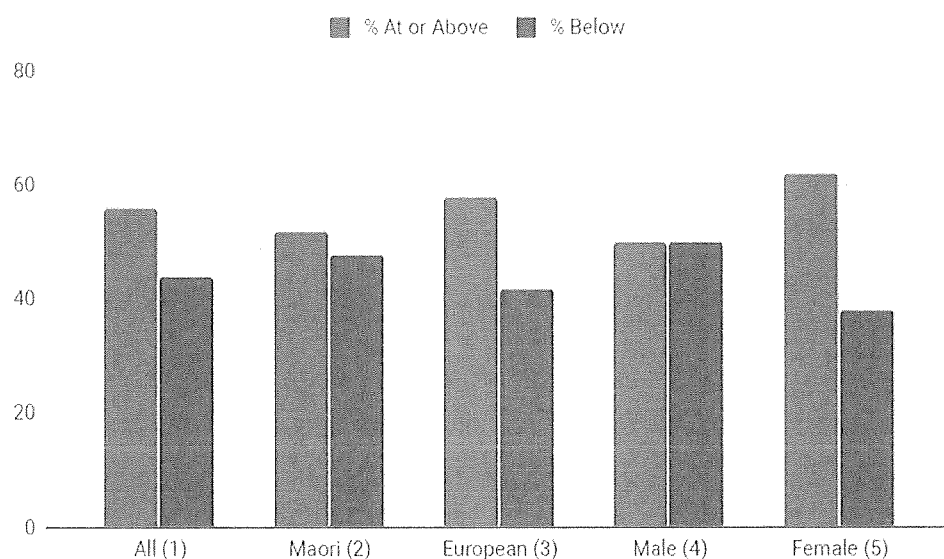
76.1% of Year 5 Students are achieving at or above the expected level for Writing.

70.8% of Year 6 Students are achieving at or above the expected level for Writing.

31.8% of Year 7 Students are achieving at or above the expected level for Writing.

15.4% of Year 8 Students are achieving at or above the expected level for Writing.

Year 0-8 Writing 2018



Writing – End of Year 2018

	All (1)	Maori (2)	European (3)	Male (4)	Female (5)
% At or Above	56	52	58	50	62
% Below	44	48	42	50	38

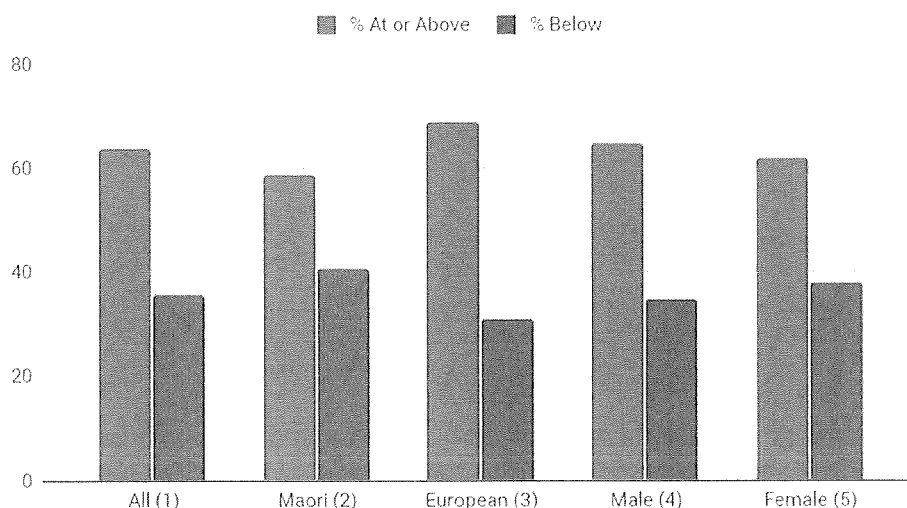
## Mathematics

63.5% of all students are achieving at or above the expected level for Math's (67.7% at end of 2017).

36.5% of all students are below or well below the expected level for Math's.  
 59% of Maori students are achieving at or above the expected level for Math's (62.7% at end of 2017).  
 69% of NZ European students are achieving at or above the expected level for Math's (73.4% at end of 2017).  
 64.6 of Boys are achieving at or above the expected level for Math's (59.7% at end of 2017).  
 62% of Girls are achieving at or above the expected level for Math's (76.2% at end of 2017).

85% of Year 1 Students are achieving at or above the expected level for Math's.  
 78.9% of Year 2 Students are achieving at or above the expected level for Math's.  
 58.8% of Year 3 Students are achieving at or above the expected level for Math's.  
 63% of Year 4 Students are achieving at or above the expected level for Math's.  
 81% of Year 5 Students are achieving at or above the expected level for Math's.  
 79% of Year 6 Students are achieving at or above the expected level for Math's.  
 36% of Year 7 Students are achieving at or above the expected level for Math's.  
 54% of Year 8 Students are achieving at or above the expected level for Math's.

Year 0-8 Mathematics 2018



**Mathematics – End of Year 2018**

	All (1)	Maori (2)	European (3)	Male (4)	Female (5)
% At or Above	64	59	69	65	62
% Below	36	41	31	35	38

While there are Learning Progressions in Maths and Reading and Writing of where students should be at the end of Year 10 (finishing Level 5 of the New Zealand Curriculum – NZC) there are not the same measures as in Year 0-8 and Year 11-13. NZCER have developed a number of standardised normed tests that are used with students in Year 9 and 10 as a benchmark for data collecting. All teachers are teachers of literacy and numeracy and work in all curriculum areas involves students working with texts and vocabulary and numbers.

<b>Year 9 Maths Data</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Below	40%	35%	41%	33%	41%	32%	16%
At	53%	50%	44%	57%	51%	58%	64%
Above	7%	15%	15%	10%	8%	9%	29%
At/Above	60%	65%	59%	67%	59%	67%	84%

In 2018 we did not meet the target of 80% being at or above it Maths but this was a huge increase from the data collected at the start of the year when 75% of students were below! Again in 2018 many students struggled to meet the criteria to be working within Level 5 of the New Zealand Curriculum (NZC) due in part to the different ways numeracy had been taught in the contributing schools and at TAS and that there was a structured 'Year 9 Maths' programme. The use of the Prime Math Programme should result in marked improvements in targets for future years for Year 9's and some of the contributing schools are beginning to use or are looking at this programme, as this programme should ensure more students have ready to begin working at Level 5 of the NZC.

Strategies to try and increase the Year 9 cohort data in the future include continuing to use the PRIME programme taking the students from where they are and working through a more differentiated programme instead of beginning the 'Year 9' Maths programme. With such a small cohort going through the school and to cater for their needs we have already begun to look at ways to have a more integrated approach around themes for this cohort in Year 11. It is acknowledged that targets are aspirational but with such a small cohorts aiming for 80% means only one or two students can be below.

<b>Year 9 English Data</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Below	25%	12%	5%	22%	15%	19%	10%
At	53%	54%	57%	56%	65%	65%	51%
Above	22%	34%	37%	22%	20%	16%	39%
At/Above	75%	88%	94%	78%	85%	81%	90%

The target of 80% was almost meet. The progress through the year in reading comprehension was outstanding as 50% were below where they should be at the start of the year. Vocabulary development let some students down especially in writing but overall the reading decoding and comprehension showed outstanding improvement.

<b>Year 10 Maths Data</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Below	40%	16%	35%	29%	25%	40%	48%

At	40%	74%	50%	54%	66%	48%	38%
Above	20%	8%	15%	17%	9%	8%	14%
At/Above	60%	82%	65%	71%	75%	56%	52%

The target of 80% of Year 10's achieving at Level 5 of the NZC was not met in 2016. The 25% of students below equates to eight students with only one of these students being critically below. This should bode well for a lower number of students having to take a Unit Standard Course over an Achievement Standard Course. The aim for 2018 is to introduce a more hands on course for Year 10's although the cohort is much smaller and as seen above there is still a large number struggling with a negative attitude towards Maths and in many cases are confused about what 'strategy' they should be using. Again the greater use of a differentiated programme along with some concepts from PRIME beginning used should assist.

<b>Year 10 English Data</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Below	18%	21%	25%	33%	25%	22%	39%
At	64%	64%	53%	52%	60%	65%	50%
Above	18%	15%	22%	15%	15%	13%	12%
At/Above	82%	79%	75%	67%	75%	73%	62%

The 80% target was not met this year.. At the beginning of the year over half the cohort had poor vocabulary skills and were below where expected but by the end of the year 65% of students were at or above so the progress made was notable. Reading comprehension skills by the end of the year saw 90% of the cohort at or above. This should bode well towards NCEA.

#### *Factors to take into account*

- *Staffing issues saw an English teacher leave at the beginning of June the Year 9's and one of the Year 10's got new English teachers.*
- *The Year 9 cohort had two boys with extremely high behavioural needs that hindered the teaching and the learning of students and teachers at the beginning of the year.*

# TAIHAPE AREA SCHOOL

## Kiwisport Report - 2018



Last year we received \$2,031.49 for Year 1-8, and \$2,710.61 for Year 9-13. Sport is a massive part of our School Culture, and plays an important part in the overall hauora, and physical and personal development of our students.

The expenses for 2018 were as follows:

Netball	2,910
Area Schools	5,458
Rugby	2,487
Hockey	922
Sports Levies	405
Athletics	187
Touch	627
Basketball	<u>5,295</u>
<b>Total</b>	\$18,291
Less Grants	<u>\$ 4,997</u>
<b>Total</b>	<u>\$13,294</u>

As well as Class Physical Educations Programmes that cover the strands outlined in the New Zealand Curriculum, we have a large number of students participating in organised Sports Competitions which are played locally, and in Palmerston North, or Wanganui.

As well we participate in a number of annual events such as Winter Tournament (which we host), Rugby 7's, Rippa Rugby, Inter School Fixtures, Primary and Secondary Inter School Events for Swimming, Athletics, and Cross Country, and Central North Island and New Zealand Area Schools Coaching clinics and Tournament.

We have a high proportion of multi-talented athletes, and a number of students also graduate to Representative Status.

Our relative isolation is a massive challenge, and the cost of travel is huge.



# Attachment 3

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form

#### Application 00003 From Hunterville Childrens Sports Club

Form Submitted 26 Mar 2020, 7:21pm NZDT

## Instructions

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### COMPLETING AN APPLICATION IN A GROUP/TEAM

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form

#### Application 00003 From Hunterville Childrens Sports Club

Form Submitted 26 Mar 2020, 7:21pm NZDT

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## Applicant Details

**\* indicates a required field**

### Organisation name \*

Hunterville Childrens Sports Club

### Contact Name: \*

Nicky Livingston

### Organisation primary address \*

3762 Turakina Valley Rd  
Hunterville 4781 New Zealand



Address Line 1, State/Province, and Postcode are required. Country must be New Zealand

### Contact postal address \*

3762 Turakina Valley Rd  
Rangitikei Hunterville 4781 New Zealand

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

### Contact primary phone number \*

063228391

### Applicant mobile phone number

(02) 7672 4370

### Contact primary email \*

in.livingston@inspire.net.nz

Must be an email address.

### Organisation office email

**Sport NZ Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application 00003 From Hunterville Childrens Sports Club**  
Form Submitted 26 Mar 2020, 7:21pm NZDT

Must be an email address.

**Organisation primary website**

Must be a URL.

**Organisation NZ Charity Registration Number (CRN)**

New Zealand Charities Register Information
Reg Number
Legal Name
Other Names
Reg Status
Charity's Street Address
Charity's Postal Address
Telephone
Fax
Email
Website
Reg Date

Must be formatted correctly.

**Organisation NZBN**

New Zealand Companies Register Information
NZBN
Entity Name
Registration Date
Entity Status
Entity Type
Registered Address
Office Address

Must be formatted correctly.

**Organisation primary bank account \***

Account Name: Hunterville Childrens  
Sports Club

Account Number: 020652004527100

Must be a valid New Zealand bank account format.

**Please attach a copy of your bank deposit slip here \***

Filename: 20200326\_175150.jpg

File size: 2.9 MB

**Are you GST registered? \***

☐ Yes ☒ No

## Organisation Details

**\* indicates a required field**

**How many members belong to your club/organisation? \***

140

Must be a number.

**Are you a club or a school? \***

- ☒ Club  
☐ School

**Will the travel subsidy benefit participants aged between 5-19 years of age? \***

- ☒ Yes  
☐ No

**How many participants are aged between 5-12 years? \***

140

Must be a number.

**How many participants are aged between 13-19 years?**

0

Must be a number.

**Does your application involve a partnership with a local School? \***

- ☒ Yes  
☐ No

**What percentage of your members live in the vicinity of the Rangitikei District?**

99

Must be a number.

**Briefly explain what the funding is going to be used for:**

The funding is spent on MTA fuel vouchers for families who complete a travel claim form throughout the season stating how much and where they have traveled to games during the season. This is a small financial contribution in the large distances traveled by many families that they have to do to get their children off to several sporting games over the weekend.

Many families have multiple children playing multiple sports of netball, football, hockey and rugby.

We like to encourage as many children to take up playing sports and provide all uniforms and equipment as a club and do not want the distance of traveling to games to be a barrier of not taking part.

## Financial details

**\* indicates a required field**

**List the amount of funding you are applying for below:**

## **Budget**

### **Income**

Sport NZ funding	\$1,800.00
other grants/funding	\$0.00
your contribution	\$0.00

## **Budget Totals**

### **Total Income Amount**

\$1,800.00

This number/amount is calculated.

**Have you applied to any other organisation for funding?**

**Please supply details below:**

No

name or fund applied for, if successful or not, amount awarded

**Do you have endorsement of your local affiliated club/school for this application for funding?**

**(This is only relevant if the group applying is a regional body) \***

☐ Yes

☒ No

## **Financial statements**

Please attach a balance sheet for your organisation.

**\***

Filename: 20200326\_190818.jpg

File size: 3.3 MB

## **Declaration**

**\* indicates a required field**

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form

#### Application 00003 From Hunterville Childrens Sports Club

Form Submitted 26 Mar 2020, 7:21pm NZDT

- I certify that to the best of my knowledge the statements made in this application are true.
- I am authorised by my group/organisation to complete this form and I agree that:
- the statements made in this application are true
- all necessary permits/approvals will be obtained prior to the beginning of the project
- all relevant health and safety standards will be met
- council does not accept any liability or responsibility for the project.

We consent to the Rangitikei District Council collecting the contact details and information provided in this application, retaining and using these details and disclosing them to Sport NZ for the purpose of review of the Rural travel Fund. This consent is given in accordance with the Privacy Act 1993.

#### **I agree to the above \***

☒ Yes

#### **Contact Name: \***

Mrs Nicky Livingston

#### **Contact phone number \***

063228391



THE SECRETARY, HYLE CHILDRENS SPORTS CLUB, 3762 TURAKINA VALLEY ROAD.

Profit Org A/C

**ACCOUNT NAME**  
HUNTERVILLE CHILDRENS  
SATURDAY MORNING SPORTS CLUB  
-CHEQUE ACCOUNT

**ACCOUNT NUMBER**  
02-0652-0045271-000

STATEMENT NO. 379  
FOR THE PERIOD  
30 DECEMBER 2019 TO 30

OPENING BALANCE					
Name of Other Party	Type	Particulars	Code	Reference	Withdrawals
					Deposits

\*\*\* NO TRANSACTIONS FOR THE PERIOD \*\*\*

CLOSING BALANCE

rate is currently 10.200 percent per annum. The interest rate on this account is 10.000 percent p.a above the base rate. There is no required payment applicable to this statement per  
These rates are less than the finance rate within the meaning of the Credit Contracts Act 1981. This only applies if you entered into your facility agreement prior to 1 April 2005. If y  
rest branch or call 0800 800 468.



# Attachment 4

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form (Version 2 of 2)

#### Application 00005 From Marton Junior Rugby Club

Form Submitted 8 May 2020, 9:26am NZST

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### COMPLETING AN APPLICATION IN A GROUP/TEAM

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form (Version 2 of 2)

#### Application 00005 From Marton Junior Rugby Club

Form Submitted 8 May 2020, 9:26am NZST

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## Applicant Details

**\* indicates a required field**

### Organisation name \*

Marton Junior Rugby Club

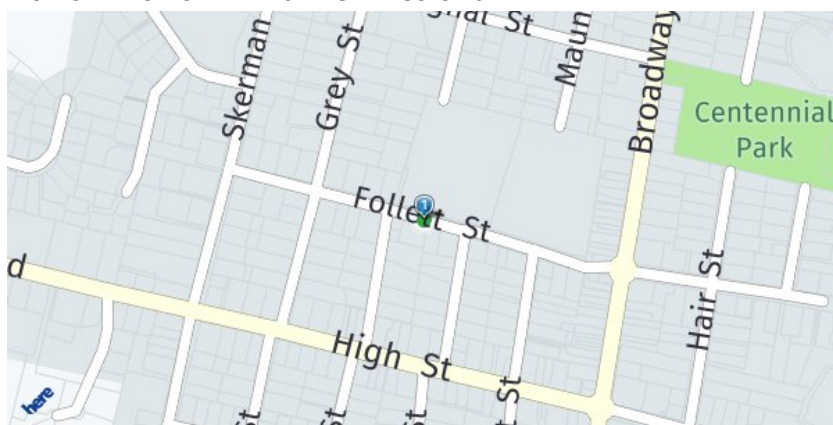
### Contact Name: \*

Paulette Bremner

### Organisation primary address \*

Follett St

Marton Marton 4710 New Zealand



Address Line 1, State/Province, and Postcode are required. Country must be New Zealand

### Contact postal address \*

PO Box 134

PO Box 134

Marton Marton 4701 New Zealand

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

### Contact primary phone number \*

(02) 1157 6198

### Applicant mobile phone number

### Contact primary email \*

pstantiall@hotmail.com

Must be an email address.

### Organisation office email

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form (Version 2 of 2)

#### Application 00005 From Marton Junior Rugby Club

Form Submitted 8 May 2020, 9:26am NZST

Must be an email address.

#### Organisation primary website

Must be a URL.

#### Organisation NZ Charity Registration Number (CRN)

CC37202

New Zealand Charities Register Information	
Reg Number	CC37202
Legal Name	Marton Rugby and Sports Club Incorporated
Other Names	Marton Rugby Club
Reg Status	Registered
Charity's Street Address	Follett Street Marton 4710
Charity's Postal Address	PO Box 134 Marton 4741
Telephone	no phone #
Fax	no fax #
Email	sharon@alfdowns.co.nz
Website	
Reg Date	12:00am on 30 Jun 2008

Information retrieved at 10:06am yesterday

Must be formatted correctly.

#### Organisation NZBN

New Zealand Companies Register Information	
NZBN	
Entity Name	
Registration Date	
Entity Status	
Entity Type	
Registered Address	
Office Address	

Must be formatted correctly.

#### Organisation primary bank account \*

Account Name: Marton Rugby Sports Club Inc

Account Number: 030605020019500

Must be a valid New Zealand bank account format.

#### Please attach a copy of your bank deposit slip here \*

Filename: Rugby Deposit Form.jpg

File size: 3.7 MB

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form (Version 2 of 2)

Application 00005 From Marton Junior Rugby Club

Form Submitted 8 May 2020, 9:26am NZST

**Are you GST registered? \***

☐ Yes ☒ No

## Organisation Details

**\* indicates a required field**

**How many members belong to your club/organisation? \***

110

Must be a number.

**Are you a club or a school? \***

☒ Club  
☐ School

**Will the travel subsidy benefit participants aged between 5-19 years of age? \***

☒ Yes  
☐ No

**How many participants are aged between 5-12 years? \***

100

Must be a number.

**How many participants are aged between 13-19 years?**

10

Must be a number.

**Does your application involve a partnership with a local School? \***

☐ Yes  
☒ No

**What percentage of your members live in the vicinity of the Rangitikei District?**

100

Must be a number.

**Briefly explain what the funding is going to be used for:**

To assist families to travel to trainings and games within the Wanganui Union. Our teams travel most weekends for games, including Raetihi, Wanganui, Ohakune, Hunterville and Taihape. In some cases our families are unable to transport their children to away games so we have a fantastic group of parents and coaches that run a car pool to transport these kids, as a club we love to reimburse these people.

## Financial details

**\* indicates a required field**

**List the amount of funding you are applying for below:**

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form (Version 2 of 2)

#### Application 00005 From Marton Junior Rugby Club

Form Submitted 8 May 2020, 9:26am NZST

## Budget

### Income

Sport NZ funding	\$2,000.00
other grants/funding	\$0.00
your contribution	\$0.00

## Budget Totals

### Total Income Amount

\$2,000.00

This number/amount is calculated.

## Have you applied to any other organisation for funding?

### Please supply details below:

No

name or fund applied for, if successful or not, amount awarded

## Do you have endorsement of your local affiliated club/school for this application for funding?

(This is only relevant if the group applying is a regional body) \*

☒ Yes

☐ No

## Financial statements

Please attach a balance sheet for your organisation.

\*

Filename: BRN3C2AF4321678\_000217.pdf

File size: 211.8 kB

## Declaration

\* indicates a required field

- I certify that to the best of my knowledge the statements made in this application are true.
- I am authorised by my group/organisation to complete this form and I agree that:
- the statements made in this application are true

## Sport NZ Travel Fund

### Sport NZ Rural Travel Fund Application Form (Version 2 of 2)

#### Application 00005 From Marton Junior Rugby Club

Form Submitted 8 May 2020, 9:26am NZST

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#### **I agree to the above \***

☒ Yes

#### **Contact Name: \***

Paulette Bremner

#### **Contact phone number \***

0211576198



Marton Branch  
262 Broadway  
PO Box 123  
Marton 4741  
Phone: 0800 400 600  
Fax: (06) 327 6005

20 January 2020

Marton Rugby and Sports Club Inc  
PO Box 134  
Marton 4741



## Online Saver Account

Account name: **Junior Account**  
**Marton Rugby and Sports Club I**  
**Trading as**

Account number: **03 0683 0190703-00**  
Last summary date: **19 July 2019**  
This summary date: **20 January 2020**  
Summary number: **24**

### Your transactions

Your transactions				OPENING BALANCE	\$6,107.06	
DATE	TYPE	NAME OF OTHER PARTY	TRANSACTION PARTICULARS	MONEY OUT \$	MONEY IN \$	BALANCE \$
31 Jul		Credit Interest	\$0.55 Exempt		0.55	6,107.61
07 Aug	DE	To 0605-0200195-00	pauletee awards 07:31-29021	467.79		5,639.82
26 Aug	DC	From 0605-0200195-00	subs sock-shorts 13:59-66880		305.00	5,944.82
30 Aug		Credit Interest	\$0.33 Exempt		0.33	5,945.15
30 Sep		Credit Interest	\$0.25 Exempt		0.25	5,945.40
21 Oct	DE	To 0605-0200195-00	marton print team photos 17:25-30803	138.00		5,807.40
31 Oct		Credit Interest	\$0.25 Exempt		0.25	
31 Oct	DE	To 0605-0200195-00	Trophy Line Engrave etc 14:28-18566	139.96		5,667.69
29 Nov		Credit Interest	\$0.23 Exempt		0.23	5,667.92
31 Dec		Credit Interest	\$0.25 Exempt		0.25	5,668.17
				CLOSING BALANCE		\$5,668.17

CR Credit

OD Overdrawn

DC Direct credit

DE Direct entry

As soon as you receive this statement, please check the transactions and let us know if anything is incorrect. Any transactions that have been listed under money in or money out within the last few business days of this summary may be subject to clearance. If any of these items are not paid, your balance will be adjusted, and you will be advised in your next statement.

your credit interest rate is calculated on the daily balance, at the date of issuing this summary it was

0.05%



# Attachment 5

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### COMPLETING AN APPLICATION IN A GROUP/TEAM

# Sport NZ Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application 00006 From Rangitikei College

Form Submitted 30 Apr 2020, 3:01pm NZST

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## Applicant Details

**\* indicates a required field**

### Organisation name \*

Rangitikei College

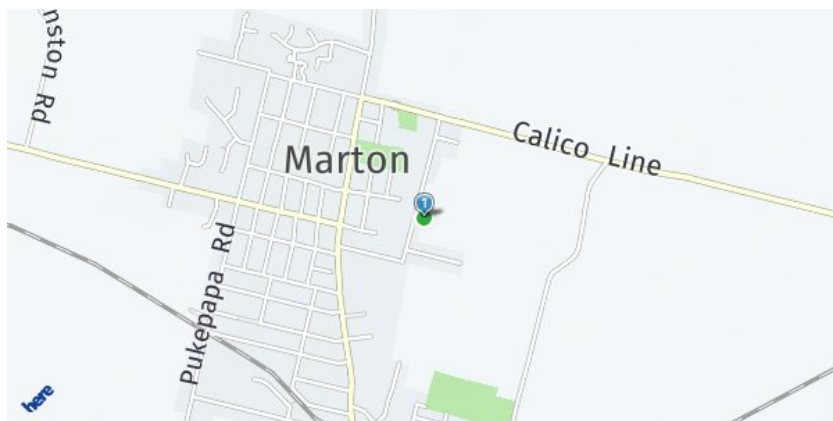
### Contact Name: \*

Maree Marshall

### Organisation primary address \*

20 Bredins Line

Marton Marton 4710 New Zealand



Address Line 1, State/Province, and Postcode are required. Country must be New Zealand

### Contact postal address \*

20 Bredins Line

Marton Marton 4710 New Zealand

Address Line 1, Suburb/Town, State/Province, Postcode, and Country are required.

### Contact primary phone number \*

063277024

### Applicant mobile phone number

(02) 7455 5327

### Contact primary email \*

mmarshall@rangitikeicollege.school.nz

Must be an email address.

### Organisation office email

admin@rangitikeicollege.school.nz

**Sport NZ Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application 00006 From Rangitikei College**  
Form Submitted 30 Apr 2020, 3:01pm NZST

Must be an email address.

**Organisation primary website**

<http://www.rangitikeicollege.school.nz>

Must be a URL.

**Organisation NZ Charity Registration Number (CRN)**

**New Zealand Charities Register Information**

**Reg Number**

**Legal Name**

**Other Names**

**Reg Status**

**Charity's Street Address**

**Charity's Postal Address**

**Telephone**

**Fax**

**Email**

**Website**

**Reg Date**

Must be formatted correctly.

**Organisation NZBN**

**New Zealand Companies Register Information**

**NZBN**

**Entity Name**

**Registration Date**

**Entity Status**

**Entity Type**

**Registered Address**

**Office Address**

Must be formatted correctly.

**Organisation primary bank account \***

Account Name: Rangitikei College

Board of Trustees

Account Number: 030683000850200

Must be a valid New Zealand bank account format.

**Please attach a copy of your bank deposit slip here \***

Filename: Rangitikei College Bank Deposit Slip Westpac.pdf

File size: 20.9 kB

**Are you GST registered? \***

**Sport NZ Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application 00006 From Rangitikei College**  
Form Submitted 30 Apr 2020, 3:01pm NZST

☒ Yes ☐ No

**GST Number \***

11094643

numbers only

## Organisation Details

**\* indicates a required field**

**How many members belong to your club/organisation? \***

296

Must be a number.

**Are you a club or a school? \***

- ☐ Club  
☒ School

**Will the travel subsidy benefit participants aged between 5-19 years of age? \***

- ☒ Yes  
☐ No

**How many participants are aged between 5-12 years? \***

0

Must be a number.

**How many participants are aged between 13-19 years?**

178

Must be a number.

**Does your application involve a partnership with a local School? \***

- ☒ Yes  
☐ No

**What percentage of your members live in the vicinity of the Rangitikei District?**

100

Must be a number.

**Briefly explain what the funding is going to be used for:**

To help support our students with travel each week to the chosen sport they play - including Rugby, Badminton, Archery, Hockey Teams (x2), Netball Teams (x3), Soccer Team, Weightlifting Team, Cricket Team, Basketball Teams (x3), Volleyball Teams (x2).

The school owns and runs 4 vans so the funding is used to fund the maintenance and running costs of these vans which transport the students to their chosen sport. We also make our vans available to other schools and community groups at a minimal cost - i.e. Highland Dancing Society.

We are a Decile 3 school who are committed to supporting our students in their sporting endeavours. We currently offer 10 different organised sporting codes - with these sports

# Sport NZ Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application 00006 From Rangitikei College

Form Submitted 30 Apr 2020, 3:01pm NZST

all requiring our students to travel widely within the Whanganui, Manawatu and Ruapehu regions to participate in their competitions. As such we are reliant on funding to enable us to transport our students to these various locations.

The receipt of the sports travel funding enables us to keep student contributions towards travel to their respective sports as low as possible with fees primarily covering registrations/affiliations and uniforms instead. For example, Netball players pay \$30 towards transport for the season within their sports fees which covers 15 weeks of travel to Palmerston North which equates to \$2 per week. The Sports Travel Fund contribution effectively subsidises the transport of these students enabling us to keep these charges so low.

In 2020 we have continued the 2019 policy of sports fees free for Year 9 so that students can sample/participate in as any sports as they wish to without financial limitations. This will enable them decide which sports they wish to continue with in the years ahead. The sports travel fund enables us to cover the cost of transporting these young students to their sports of choice.

## Financial details

**\* indicates a required field**

**List the amount of funding you are applying for below:**

### Budget

#### Income

Sport NZ funding	\$6,000.00
Rangitikei College Contributions	\$4,000.00
Student Contributions	\$3,000.00

### Budget Totals

#### Total Income Amount

\$13,000.00

This number/amount is calculated.

**Have you applied to any other organisation for funding?**

#### Please supply details below:

Nil for Sports Travel Funding.

name or fund applied for, if successful or not, amount awarded

**Do you have endorsement of your local affiliated club/school for this application for funding?**

**(This is only relevant if the group applying is a regional body) \***

**Sport NZ Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application 00006 From Rangitikei College**  
Form Submitted 30 Apr 2020, 3:01pm NZST

- ☐ Yes  
☒ No

## Financial statements

Please attach a balance sheet for your organisation.

\*

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Filename: 2018 Final Financial Statements.pdf  
File size: 1.0 MB

## Declaration

**\* indicates a required field**

- I certify that to the best of my knowledge the statements made in this application are true.
- I am authorised by my group/organisation to complete this form and I agree that:
- the statements made in this application are true
- all necessary permits/approvals will be obtained prior to the beginning of the project
- all relevant health and safety standards will be met
- council does not accept any liability or responsibility for the project.

We consent to the Rangitikei District Council collecting the contact details and information provided in this application, retaining and using these details and disclosing them to Sport NZ for the purpose of review of the Rural travel Fund. This consent is given in accordance with the Privacy Act 1993.

**I agree to the above \***

- ☒ Yes

**Contact Name: \***

Maree Marshall

**Contact phone number \***

0274 555 327

# RANGITIKEI COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	195
<b>Principal:</b>	Tony Booker
<b>School Address:</b>	24 Bredins Line, Marton
<b>School Postal Address:</b>	20 Bredins Line, Marton, 4710
<b>School Phone:</b>	06 327 7024
<b>School Email:</b>	mmarshall@rangitikeicollege.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Shane Gribbon	Chairperson	Elected	Jun 2019
Tony Booker	Principal	ex Officio	
Grant Collie	Parent Rep	Elected	Jun 2019
Sandra Lumsden	Parent Rep	Elected	Jun 2019
Louise Nolan	Parent Rep	Appointed	Jun 2019
Cam Paulger	Parent Rep	Select one	Jun 2019
Rebekah Gribbon	Parent Rep	Co-opted	Jun 2019
Alan Harrison	Staff Rep	Elected	Jun 2019
Kate Wigglesworth	Student Rep	Elected	Jun 2019
Sophie Ward	Student Rep	Elected	Jun 2019

<b>Accountant / Service Provider:</b>	Education Services Ltd
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# RANGITIKEI COLLEGE

Annual Report - For the year ended 31 December 2018

## Index

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	<b>Financial Statements</b>
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2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
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12 - 20	Notes to the Financial Statements
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	Analysis of Variance
	Kiwisport

# Rangitikei College

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Shane Patrick Cribben

Full Name of Board Chairperson



Signature of Board Chairperson

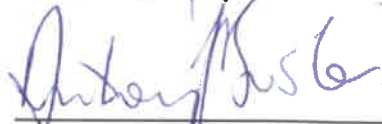
30/05/19

Date:



Antony James Booker

Full Name of Principal



Signature of Principal

30/05/2019

Date:

**Rangitikei College****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,464,180	3,874,149	4,440,226
Locally Raised Funds	3	219,459	210,150	516,856
Interest Earned		18,876	11,500	12,587
Gain on Sale of Property, Plant and Equipment		5,087	-	-
		<u>4,707,602</u>	<u>4,095,799</u>	<u>4,969,669</u>
<b>Expenses</b>				
Locally Raised Funds	3	136,883	113,250	104,086
Learning Resources	4	2,952,069	2,579,677	2,978,332
Administration	5	273,300	285,290	275,598
Finance Costs		7,180	2,044	3,931
Property	6	1,052,957	1,021,984	1,037,059
Depreciation	7	127,672	85,000	95,187
		<u>4,550,061</u>	<u>4,087,245</u>	<u>4,494,193</u>
<b>Net Surplus / (Deficit)</b>		<b>157,541</b>	<b>8,554</b>	<b>475,476</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>157,541</b></u>	<u><b>8,554</b></u>	<u><b>475,476</b></u>

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



**Rangitikei College****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>1,506,579</u>	<u>1,001,065</u>	<u>1,017,989</u>
Total comprehensive revenue and expense for the year	157,541	8,554	475,476
Capital Contributions from the Ministry of Education			
SNUP MOE Contribution	-	-	13,114
<b>Equity at 31 December</b>	<u>1,664,120</u>	<u>1,009,619</u>	<u>1,506,579</u>
 Retained Earnings	 1,664,120	 1,009,619	 1,506,579
<b>Equity at 31 December</b>	<u>1,664,120</u>	<u>1,009,619</u>	<u>1,506,579</u>

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



**Rangitikei College**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,141,535	388,131	547,612
Accounts Receivable	9	190,717	254,844	236,192
GST Receivable		-	2,061	-
Prepayments		10,474	3,188	7,160
Inventories	10	3,823	1,938	3,584
Investments	11	50,000	332,598	316,750
		<u>1,396,549</u>	<u>982,760</u>	<u>1,111,298</u>
<b>Current Liabilities</b>				
GST Payable		13,656	-	16,728
Accounts Payable	13	244,498	217,968	218,538
Revenue Received in Advance	14	41,934	152,500	13,243
Provision for Cyclical Maintenance	15	257,973	2,000	6,168
Finance Lease Liability - Current Portion	16	22,354	21,000	21,000
Funds held for Capital Works Projects	17	115,246	-	-
		<u>695,661</u>	<u>393,468</u>	<u>275,677</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>700,888</u>	<u>589,292</u>	<u>835,621</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,071,896	741,945	945,254
		<u>1,071,896</u>	<u>741,945</u>	<u>945,254</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	55,668	313,670	266,348
Finance Lease Liability	16	52,996	7,948	7,948
		<u>108,664</u>	<u>321,618</u>	<u>274,296</u>
<b>Net Assets</b>		<u>1,664,120</u>	<u>1,009,619</u>	<u>1,506,579</u>
<b>Equity</b>		<u>1,664,120</u>	<u>1,009,619</u>	<u>1,506,579</u>

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



**Rangitikei College**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,154,267	800,615	1,145,568
Locally Raised Funds		248,307	56,290	363,055
Goods and Services Tax (net)		(3,072)	-	18,789
Payments to Employees		(468,752)	(461,500)	(476,150)
Payments to Suppliers		(538,427)	(244,868)	(504,911)
Interest Paid		(7,180)	(2,044)	(3,931)
Interest Received		18,671	11,500	10,900
Net cash from / (to) the Operating Activities		403,814	159,993	553,320
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(176,227)	(260,900)	(454,403)
Purchase of Investments		-	-	(13,100)
Proceeds from Sale of Investments		266,750	-	-
Net cash from / (to) the Investing Activities		90,523	(260,900)	(467,503)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(15,660)	(20,997)	(17,937)
Painting contract payments		-	-	(30,303)
Funds Held for Capital Works Projects		115,246	-	-
Net cash from Financing Activities		99,586	(20,997)	(48,240)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>593,923</b>	<b>(121,904)</b>	<b>37,577</b>
Cash and cash equivalents at the beginning of the year	8	547,612	510,035	510,035
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>1,141,535</b>	<b>388,131</b>	<b>547,612</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# **Rangitikei College**

## **Notes to the Financial Statements**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

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

##### **Government Grants**

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

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

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

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

##### **Other Grants**

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

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

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

##### **Interest Revenue**

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

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

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





**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

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

**k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

#### **Leased Assets**

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

#### **Depreciation**

Property, plant and equipment 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:

Buildings	50 Years
Building Improvements	10-40 Years
Furniture and Equipment	3-20 Years
Information and Communication	3-10 Years
Motor Vehicles	5 Years
Textbooks	4 Years
Library Resources	12.5% DV

Leased assets are depreciated over the life of the lease.

#### **I) Intangible Assets**

##### **Software costs**

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

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

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

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



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

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

##### *Non cash generating assets*

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

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

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

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

#### **n) Accounts Payable**

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

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

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

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

#### **q) Funds Held in Trust**

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

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

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



**s) Provision for Cyclical Maintenance**

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

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

**t) Financial Assets and Liabilities**

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

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

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

**u) Borrowings**

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	850,029	788,347	815,301
Teachers' salaries grants	2,594,652	2,245,317	2,622,728
Use of Land and Buildings grants	741,883	720,903	736,528
Secondary tertiary alignment resource grants	44,953	43,827	45,703
Other MoE Grants	171,610	75,755	173,132
Other government grants	61,053	-	46,834
	<b>4,464,180</b>	<b>3,874,149</b>	<b>4,440,226</b>

## 3. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	9,569	12,500	11,170
Bequests & Grants	-	-	324,367
Activities	148,776	160,000	112,244
Trading	5,263	-	5,321
Fundraising	1,174	3,000	1,794
Other Revenue	47,177	26,850	54,678
School House	7,500	7,800	7,282
	<b>219,459</b>	<b>210,150</b>	<b>516,856</b>
<b>Expenses</b>			
Activities	128,442	107,750	97,542
Trading	4,059	-	2,067
School House	4,382	5,500	4,477
	<b>136,883</b>	<b>113,250</b>	<b>104,086</b>
<i>Surplus for the year Locally raised funds</i>	<b>82,576</b>	<b>96,900</b>	<b>412,770</b>

## 4. Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	94,931	84,560	101,601
Employee benefits - salaries	2,812,111	2,432,817	2,808,372
Staff development	12,387	18,000	18,973
Prizegiving	8,092	8,000	9,680
Secondary Tertiary Alignment Resource	16,787	26,000	31,356
Management Information Systems	7,761	10,300	8,350
	<b>2,952,069</b>	<b>2,579,677</b>	<b>2,978,332</b>

### Overseas Trips

#### Denmark Trip

Seven students and two teachers travelled to Denmark. This opportunity enhances the students skills in Digital Technology and Design.



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,490	6,350	6,301
Board of Trustees Fees	5,975	6,000	5,875
Board of Trustees Expenses	11,990	11,650	13,248
Communication	7,577	7,300	7,377
Consumables	24,695	30,350	29,608
Operating Lease	5,168	3,500	12,004
Other	22,892	25,500	27,250
Employee Benefits - Salaries	147,233	156,000	137,134
Insurance	2,712	-	2,888
Service Providers, Contractors and Consultancy	38,568	38,640	33,913
	<u>273,300</u>	<u>285,290</u>	<u>275,598</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,963	18,000	17,107
Cyclical Maintenance Expense	41,125	41,781	42,066
Grounds	12,843	16,700	16,831
Heat, Light and Water	56,941	57,000	53,770
Rates	6,800	7,000	6,375
Repairs and Maintenance	28,786	28,000	30,169
Use of Land and Buildings	741,883	720,903	736,528
Security	10,944	12,000	11,009
Employee Benefits - Salaries	123,996	118,000	111,903
Contractors	11,676	2,600	11,301
	<u>1,052,957</u>	<u>1,021,984</u>	<u>1,037,059</u>

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

## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,040	1,822	2,040
Building Improvements	16,064	12,815	14,351
Furniture and Equipment	25,753	22,248	24,915
Information and Communication Technology	33,724	16,555	18,539
Motor Vehicles	9,242	8,254	9,243
Textbooks	3,424	4,779	5,352
Leased Assets	30,733	12,540	14,043
Library Resources	6,692	5,987	6,704
	<u>127,672</u>	<u>85,000</u>	<u>95,187</u>



## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	110	-	110
Bank Account 00 Current	108,605	87,805	34,285
Bank Account 25 Autocall	417,820	300,326	213,217
Short-term Bank Deposits	615,000	-	300,000
Cash equivalents for Cash Flow Statement	1,141,535	388,131	547,612

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

Of the \$1,141,535 Cash and Cash Equivalents, \$115,246 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	4,929	27,166	7,327
Receivables from the Ministry of Education	800	87,059	40,311
Interest Receivable	4,851	2,959	4,646
Teacher Salaries Grant Receivable	180,137	137,660	183,908
	190,717	254,844	236,192
Receivables from Exchange Transactions	9,780	30,125	11,973
Receivables from Non-Exchange Transactions	180,937	224,719	224,219
	190,717	254,844	236,192

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,421	1,938	1,606
New Uniforms	1,402	-	1,978
	3,823	1,938	3,584

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	50,000	332,598	316,750

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	75,480	-	-	-	(2,040)	73,440
Building Improvements	530,873	76,766	-	-	(16,064)	591,575
Furniture and Equipment	158,978	10,839	-	-	(25,753)	144,064
Information and Communication Tech	68,559	86,887	-	-	(33,724)	121,722
Motor Vehicles	23,585	-	-	-	(9,242)	14,343
Textbooks	6,564	1,443	-	-	(3,424)	4,583
Leased Assets	30,597	80,327	(7,905)	-	(30,733)	72,286
Library Resources	50,618	5,957	-	-	(6,692)	49,883
<b>Balance at 31 December 2018</b>	<b>945,254</b>	<b>262,219</b>	<b>(7,905)</b>	<b>-</b>	<b>(127,672)</b>	<b>1,071,896</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	102,000	(28,560)	73,440
Building Improvements	622,680	(31,105)	591,575
Furniture and Equipment	657,318	(513,254)	144,064
Information and Communication	378,041	(256,319)	121,722
Motor Vehicles	123,023	(108,680)	14,343
Textbooks	52,093	(47,510)	4,583
Leased Assets	97,058	(24,772)	72,286
Library Resources	115,936	(66,053)	49,883
<b>Balance at 31 December 2018</b>	<b>2,148,149</b>	<b>(1,076,253)</b>	<b>1,071,896</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	77,520	-	-	-	(2,040)	75,480
Building Improvements	189,047	356,177	-	-	(14,351)	530,873
Furniture and Equipment	161,485	22,408	-	-	(24,915)	158,978
Information and Communication Tech	47,991	39,107	-	-	(18,539)	68,559
Motor Vehicles	32,828	-	-	-	(9,243)	23,585
Textbooks	9,624	2,292	-	-	(5,352)	6,564
Leased Assets	31,801	12,839	-	-	(14,043)	30,597
Library Resources	50,079	7,243	-	-	(6,704)	50,618
<b>Balance at 31 December 2017</b>	<b>600,375</b>	<b>440,066</b>	<b>-</b>	<b>-</b>	<b>(95,187)</b>	<b>945,254</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	102,000	(26,520)	75,480
Building Improvements	545,914	(15,041)	530,873
Furniture and Equipment	646,479	(487,501)	158,978
Information and Communication	291,154	(222,595)	68,559
Motor Vehicles	123,023	(99,438)	23,585
Textbooks	50,650	(44,086)	6,564
Leased Assets	67,698	(37,101)	30,597
Library Resources	111,789	(61,171)	50,618
<b>Balance at 31 December 2017</b>	<b>1,938,707</b>	<b>(993,453)</b>	<b>945,254</b>





### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	26,688	61,222	21,870
Accruals	6,490	6,209	6,301
Capital accruals for PPE items	6,181	-	778
Banking staffing overuse	7,535	-	-
Employee Entitlements - salaries	180,137	137,660	183,908
Employee Entitlements - leave accrual	17,467	12,877	5,681
	<u>244,498</u>	<u>217,968</u>	<u>218,538</u>
Payables for Exchange Transactions	236,963	217,968	218,538
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	7,535	-	-
	<u>244,498</u>	<u>217,968</u>	<u>218,538</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue Received in Advance	29,786	-	-
Revenue Received In Advance	12,148	152,500	13,243
	<u>41,934</u>	<u>152,500</u>	<u>13,243</u>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	272,516	273,889	230,450
Increase to the Provision During the Year	41,125	41,781	42,066
Provision at the End of the Year	<u>313,641</u>	<u>315,670</u>	<u>272,516</u>
Cyclical Maintenance - Current	257,973	2,000	6,168
Cyclical Maintenance - Term	55,668	313,670	266,348
	<u>313,641</u>	<u>315,670</u>	<u>272,516</u>

### 16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	27,725	21,000	21,000
Later than One Year and no Later than Five Years	61,378	7,948	9,166
	<u>89,103</u>	<u>28,948</u>	<u>30,166</u>



## 17. Funds Held (Owed) for Capital Works Projects

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

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roof Replacement	<i>completed</i>		-	98,623	98,623	-	-
Replace Heating System Block G	<i>in progress</i>		-	74,983	4,930	-	70,053
Electrical Upgrade	<i>in progress</i>		-	39,233	1,500	-	37,733
Special Needs Modification	<i>in progress</i>		-	7,460	-	-	7,460
Totals			-	220,299	105,053	-	115,246

### Represented by:

Funds Held on Behalf of the Ministry of Education	115,246
Funds Due from the Ministry of Education	-
	115,246

		2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Totals			-	-	-	-	-

## 18. Related Party Transactions

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

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



## 19. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	5,975	5,875
Full-time equivalent members	0.16	0.25
<i>Leadership Team</i>		
Remuneration	1,221,033	1,034,955
Full-time equivalent members	14.00	11.07
Total key management personnel remuneration	1,227,008	1,040,830
Total full-time equivalent personnel	14.16	11.32

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	18 - 19	16 - 17
Termination Benefits	-	-

### Other Employees

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

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

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	\$1,943
Number of People	-	1



## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

- a) Replace heating system in Block G to be completed in 2018, which will be fully funded by the Ministry of Education. \$74,983 has been received and \$4,930 has been spent on the project to date.
- b) Electrical upgrade to be completed in 2018, which will be fully funded by the Ministry of Education. \$39,233 has been received and \$1,500 has been spent on the project to date.
- c) Special needs modification to be completed in 2018, which is being fully funded by the Ministry of Education. \$7,460 has been received and \$0 has been spent on the project to date.
- d) The Board has entered into a contract in 2018 for the replacement of the front fence which was completed in January 2019.

(Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

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

- (a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	672	8,770
Later than One Year and No Later than Five Years	-	672
Later than Five Years	-	-
	<u>672</u>	<u>9,442</u>

## 23. Managing Capital

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



## 24. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	1,141,535	388,131	547,612
Receivables	190,717	254,844	236,192
Investments - Term Deposits	50,000	332,598	316,750
Total Loans and Receivables	1,382,252	975,573	1,100,554

### Financial liabilities measured at amortised cost

Payables	244,498	217,968	218,538
Finance Leases	75,350	28,948	28,948
Total Financial Liabilities Measured at Amortised Cost	319,848	246,916	247,486

## 25. Events After Balance Date

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

## 26. Comparatives

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



## **INDEPENDENT AUDITOR'S REPORT**

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

The Auditor-General is the auditor of Rangitikei College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018 the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

#### **Basis for our opinion**

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

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

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

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

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of

accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

### Independence

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

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



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand