

# Sport NZ Rural Travel Fund Applications

**Thursday 29 April 2021, 9.00am**

**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**

1)	Background	page 2
2)	Eligible teams	page 2
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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

## Instructions

### BEFORE YOU BEGIN

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

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### 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

A number of people can work on an application using the same log in details as long as only



**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ002 From Hunterville Sports Club Inc**  
Form Submitted 23 Feb 2021, 11:44am NZDT

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 \***

Hunterville Sports Club Inc

**Contact Name: \***

Vanessa Stafford

**Organisation primary address \***

Bruce St  
Hunterville 4730 New Zealand



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

**Contact postal address \***

83 Taurimu Road  
RD11  
Wanganui Wanganui 4581 New Zealand

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

**Contact primary phone number \***

(02) 7432 6100

**Applicant mobile phone number**

**Contact primary email \***

timstaffordfencing@outlook.co.nz  
Must be an email address.

**Organisation office email**

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
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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**

9429048012300

New Zealand Companies Register Information	
NZBN	9429048012300
Entity Name	THE HUNTERVILLE SPORTS CLUB INCORPORATED
Registration Date	12:00am on 19 Mar 2020
Entity Status	Registered
Entity Type	Incorporated Society
Registered Address	12 Bruce Street, Hunterville, Hunterville, 4730, NZ
Office Address	

Information retrieved at 1:57pm today

Must be formatted correctly.

**Organisation primary bank account \***

Account Name: Hunterville Sports  
Club Inc

Account Number: 0206520045271000

Must be a valid New Zealand bank account format.

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

Filename: 20210223\_104136[306].jpg

File size: 2.6 MB

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ002 From Hunterville Sports Club Inc**  
Form Submitted 23 Feb 2021, 11:44am NZDT

**Are you GST registered? \***

☐ Yes ☒ No

## Organisation Details

**\* indicates a required field**

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

101

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? \***

101

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 of the Rangitikei District?**

100

Must be a number.

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

Hunterville Sports Club Inc runs on sponsorship and volunteers to provide the children at Hunterville School with affordable opportunities for winter sports.

The funding would be used to reimburse our sporting families with fuel vouchers to assist them with the travel costs involved with getting children to sports games in the Rangitikei district during this 2021 season.

Our children come from rural areas, and we don't want travel costs to be prohibitive to children being able to play sport or not. Being able to offer fuel vouchers does help to ease the financial burden some families face.

## Financial details

**\* indicates a required field**

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

## Budget

### Income

Travel costs fuel voucher reimbursement	\$2,000.00
0	\$0.00
0	\$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:

Lions Foundation: we applied for \$2,000 and have been approved part of that amount, which we will use to replace our old hockey nets and some rugby jerseys.

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: 2020 HCSMSC Performance Report Tier 4 for PBE SFR-C (NFP).xlsx

File size: 90.4 kB

## Declaration

**\* indicates a required field**

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ002 From Hunterville Sports Club Inc**  
Form Submitted 23 Feb 2021, 11:44am 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: \***

Vanessa Stafford

**Contact phone number \***

0274326100

**Tier 4 Performance Report**  
**Public Benefit Entity Simple Format Reporting - Cash**  
**(Not-For-Profit)**

Full name of entity:      The Hunterville Sports Club Incorporated

For the year ended:      31 December 2020

For and on behalf of The Hunterville Sports Club Incorporated Board Committee:

Vanessa Stafford  
Treasurer

Date

# **The Hunterville Sports Club Incorporated**

## **Performance Report**

**For the year ended:  
31 December 2020**

### **Contents**

	Page
<b>Non-Financial Information:</b>	
Entity Information	1
Statement of Service Performance	2
<b>Financial Information:</b>	
Statement of Receipts and Payments	3
Statement of Resources and Commitments	4
Notes to the Performance Report	5

## The Hunterville Sports Club Incorporated

### Entity Information

"Who are we?", "Why do we exist?"

For the year ended:  
31 December 2020

Legal Name of Entity:	The Hunterville Sports Club Incorporated
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Type of Entity and Legal Basis:	Incorporated Society
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Registration Number:	50031120
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#### Entity's Purpose or Mission:

The Hunterville Sports Club Incorporated ("the Club") is a long standing organisation that provides team sporting opportunities for children primarily in the local areas of Hunterville and surrounding districts. The Club arranges for children to play netball, rugby, football and hockey games as far away as Wanganui, Raetihi, Feilding and Marton.

In 2016, the Club introduced significantly reduced fees to members as a way of ensuring money is not a barrier to children participating in sport. Fees are \$15 per child to be a member of the sports club allowing them to play any sports that they wish to largely due to the generosity of sponsors.

#### Entity's Structure:

The Club is run by a group of committed volunteer Board members who are primarily parents of the children who are members of the Club.

The 2020 committee consisted of: Charlie Duncan (Chairman), Angela Ramsay (Secretary), Vanessa Stafford (Treasurer), Casey McDougall (Netball Co-ordinator), Tim McKay (Rugby Co-ordinator), Sarah Woodhouse and Hazel Richardson\* (Football Co-ordinator), Lizzy Bunn (Hockey Co-ordinator) and Shane Smith and Nicky Livingston\* (Committee Members). \*These committee members left during the year.

#### Main Sources of the Entity's Cash and Resources:

The Club relies on funding from subscription fees, sponsorships, donations, government grants and fund raising activities to cover affiliation fees, prizegiving expenses, equipment and other direct operational costs.

#### Main Methods Used by the Entity to Raise Funds:

The Club raises funds by applying for government funds/grants, performing sausage sizzle functions and actively seeking sponsorships and donations.

#### Entity's Reliance on Volunteers and Donated Goods or Services:

The Club relies on its Board committee members who volunteer their time to set the entity's strategy and attend Board meetings to fulfil the purpose of the entity. The Club also relies on team coaches (generally parents) to volunteer their time to coach children in team sports and help prepare for weekly sports events that include travel arrangements for out of town events.

#### Contact details

Physical & Postal Address:	Hunterville School Bruce Street, Hunterville
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Phone:	Treasurer's Phone - 027 632 6100
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Email:	Treasurer's Email - timstaffordfencing@outlook.co.nz
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**The Hunterville Sports Club Incorporated**  
**Statement of Service Performance**  
"What did we do?"  
For the year ended:  
31 December 2020

Description and Quantification of the Entity's Outputs:	This Year	Last Year
Number of Sports Offered	Four - Rugby, Netball, Hockey and Football	Four - Rugby, Netball, Hockey and Football
Number of Sports Codes	155	163
Number of Children Playing Sports	101	120
Average Number of Sports Played Per Child	1.5	1.4

# The Hunterville Sports Club Incorporated

## Statement of Receipts and Payments

"How was it funded?" and "What did it cost?"

For the year ended:

31 December 2020

	Notes	This Year \$	Last Year \$
<b>Operating Receipts</b>			
Donations, fundraising and other similar receipts	2	6,480	7,617
Fees, subscriptions and other receipts from members	2	1,690	1,740
Receipts from providing goods or services		-	-
Interest, dividends and other investment income receipts		5	10
Other operating receipts		-	-
<b>Total Operating Receipts</b>		<b>8,175</b>	<b>9,367</b>
<b>Operating Payments</b>			
Payments related to public fundraising	3	1,480	1,660
Volunteer and employee related payments		-	-
Payments related to providing goods or services	3	8,965	11,341
Net GST payment		-	-
Other operating payments	3	289	63
<b>Total Operating Payments</b>		<b>10,734</b>	<b>13,064</b>
<b>Operating Surplus or (Deficit)</b>		<b>(2,559)</b>	<b>(3,697)</b>
<b>Capital Receipts</b>			
Receipts from the sale of resources		-	-
Receipts from borrowings		-	-
<b>Capital Payments</b>			
Purchase of resources		-	-
Repayments of borrowings		-	-
<b>Increase/(Decrease) in Bank Accounts and Cash</b>		<b>(2,559)</b>	<b>(3,697)</b>
Bank accounts and cash at the beginning of the financial year		<b>6,664</b>	10,361
<b>Bank Accounts and Cash at the End of the Financial Year</b>		<b>4,105</b>	<b>6,664</b>
<b>Represented by:</b>			
BNZ Cheque Account		4,105	6,664
<b>Total Bank Accounts and Cash at the End of the Financial Year</b>		<b>4,105</b>	<b>6,664</b>

**The Hunterville Sports Club Incorporated**  
**Statement of Resources and Commitments**  
 "what the entity owns?" and "what the entity owes?"

As at  
 31 December 2020

SCHEDULE OF RESOURCES		This Year	Last Year
		\$	\$
Bank Accounts and Cash (from Statement of Receipts and Payments)		4,105	6,664
Money Held on Behalf of Others			
Description		Amount	Amount
		-	
Money Owed to the Entity			
Description		Amount	Amount
		-	-
Other Resources			
Description and Source of Value (cost or current value required if practicable to obtain)		Cost or Current Value	Cost or Current Value
		-	-
SCHEDULE OF COMMITMENTS		This Year	Last Year
		\$	\$
Money Payable by the Entity			
Description		Amount	Amount
		-	-
Other Commitments			
Description		Amount	Amount
		-	-
Guarantees			
Description		Amount	Amount
		-	-
SCHEDULE OF OTHER INFORMATION		This Year	Last Year
		\$	\$
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)		Amount	Amount
		-	-
Resources Used as Security for Borrowings			
		-	-

**The Hunterville Sports Club Incorporated**  
**Notes to the Performance Report**  
For the year ended  
31 December 2020

**Note 1: Accounting Policies "How did we do our accounting"**

**Basis of Preparation**

The Hunterville Sports Club Incorporated ("the Club") is permitted by law to apply Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) PBE SFR-C (NFP) and has elected to do so. The Club is eligible for PBE SFR-C Tier 4 reporting since the entity does not have public accountability, payments are less than \$125,000 and the governing documents do not explicitly state that GAAP is required. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

The Club is a registered Incorporated Society with incorporated number 50031120. The Club is also considered a "small" sized entity with total operating expenditure of less than \$500,000 and is not required by law to have an audit or review.

**Goods and Services Tax (GST)**

The Club is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

**Note 2 : Analysis of Receipts "How was it funded?"**

Receipt Item	Analysis	This Year \$	Last Year \$
Donations, fundraising and other similar receipts	Main Sponsor - Vet Club	3,000	3,000
	Code Sponsors and Donations	2,000	2,700
	Rangitikei District Council Travel Fund	1,480	1,463
	Fund Raising - Rugby Jersey	-	454
	<b>Total</b>	<b>6,480</b>	<b>7,617</b>

Receipt Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other receipts from members	Child Subscription Fees	1,690	1,740
	<b>Total</b>	<b>1,690</b>	<b>1,740</b>

**Note 3 : Analysis of Payments "What did it cost?"**

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to public fundraising	Travel Fund Vouchers	1,480	1,660
	<b>Total</b>	<b>1,480</b>	<b>1,660</b>

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	Affiliation Fees:	-	340
	- Rugby	1,585	1,670
	- Hockey	1,195	1,930
	- Netball	-	-
	- Football	1,028	400
	Coaching	2,467	2,863
	Equipment	2,190	3,638
	Prizegiving	500	500
	School Van	8,965	11,341
	<b>Total</b>	<b>8,965</b>	<b>11,341</b>

Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments	General and Administration	287	63
	Miscellaneous	2	-
	<b>Total</b>	<b>289</b>	<b>63</b>

**Note 4: Related Party Transactions**

Board members are primarily the parents of children who take part in the sports offered by the Club and act as volunteer coaches for sports teams. The children of the Board are subject to the mandatory \$15 per child subscription fee which is the same as every child participating in the Club. Subscription fees from Board member children for the year ending 31 December 2020 totaled \$240 (2019: \$240). Board members and associated related party entities for the year ending 31 December 2020 provided \$500 in sponsorships (2019: \$1,000).

**Note 5: Events After the Balance Date**

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report (2019: None).

# Attachment 3

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Form Submitted 18 Mar 2021, 12:54pm NZDT

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 \*

Marton Junior Rugby

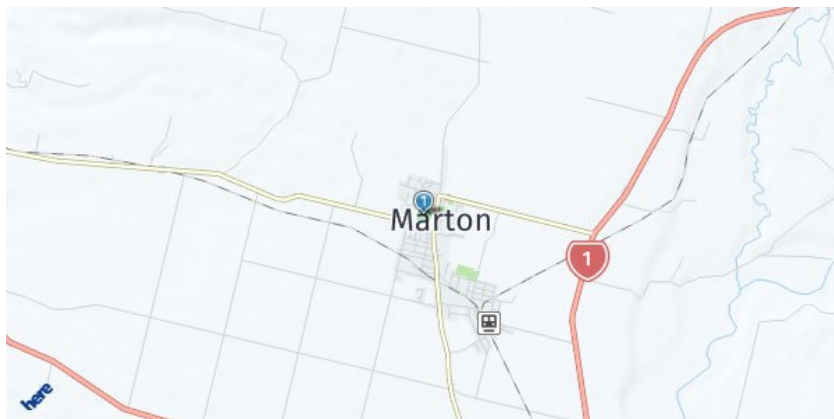
### Contact Name: \*

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

Marton

Marton Marton 4741 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

(02) 1157 6198

### Contact primary email \*

pstantial@hotmail.com

Must be an email address.

### Organisation office email

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ006 From Marton Junior Rugby**  
Form Submitted 18 Mar 2021, 12:54pm NZDT

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 2:04pm today

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 Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ006 From Marton Junior Rugby**  
Form Submitted 18 Mar 2021, 12:54pm NZDT

**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 of the Rangitikei District?**

110

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:

### 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: bank account.pdf  
File size: 115.7 kB

### Declaration

\* indicates a required field

- I certify that to the best of my knowledge the statements made in this application are true.

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ006 From Marton Junior Rugby**

Form Submitted 18 Mar 2021, 12:54pm NZDT

- 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: \***

Paulette Bremner

**Contact phone number \***

0211576198

**Bank Reconciliation – Junior Account**  
For the period ended 31 August 2020

Opening Balance@ 1/09/2019	5945.15
Plus Deposits	212.43
	6157.58
Less Expenses	2597.19
Closing Balance @ 31/08/2020	<b>3560.39</b>

**Bank Reconciliation – Term Deposit 1**  
For the period ended 31 August 2020

Opening Balance 01/09/2019	16378.12
Plus interest	468.61
Closing Balance @ 31/08/2020	<b>16846.73</b>

**Bank Reconciliation – Term Deposit 2**  
For the period ended 31 August 2020

Opening Balance 01/09/2019	15746.37
Plus interest	453.38
Closing Balance @ 31/08/2020	<b>16199.75</b>

# Attachment 4

**From:** School Office <office@papanuijunction.school.nz>

**Sent:** Wednesday, 24 February 2021 1:26 p.m.

**To:** RDC Information <Info@rangitikei.govt.nz>

**Subject:** Fwd: Attached Image

To whom this may concern,

Please find enclosed our completed Sport New Zealand Travel Fund form. We have no supporting documents as this is the first time we are applying for it. If you need to know anything else please do not hesitate to contact us.

Kind regards,

*Cheyniin Griffin*

Office Administrator  
Papanui Junction School  
Turakina Valley Road  
Taihape  
(06)3887590

**SPORT NEW ZEALAND Rural Travel Fund  
ACCOUNTABILITY FORM FOR RTF ALLOCATIONS**

Please attach the following documents to this form and send to Rangitikei District by 23 Feb 2020

- Receipts of RTF allocations
- RTF bank account statements
- Any other supporting documentation

Send your completed form and attached documentation to:

E-mail Address: info@rangitikei.govt.nz  
Postal Address: Private Bag 1102, Marton  
Courier or hand deliver to: 46 High Street, Marton

Mark your application for the attention of: **Bonnie Clayton**

Name of organisation:

Paparoa Junior Touch

Amount of travel subsidy:

\$500.00

Estimated cost of travel per year for club/organisation:

\$632.00

Please give details of how money was spent by providing a detailed breakdown of what the money was spent on (i.e. cost of petrol, cars and/or bus hire)

hireage of school van @ .70c per km \$ 49.00

petrol per trip. \$ 30.00

\$ 79.00

Distance travelled to local sport competition:

70 Km round trip.

A brief description of the benefits that have been achieved with these funds:

We have yet to receive this fund but it would help immensely by allowing us to use the money we would've spent in other ways that would benefit our children. It guarantees them participating in an after school sport.

In your opinion how did the rural travel fund assist your team / organisation in increasing participation in your local sport competition in rural areas?

If we get accepted for this fund it would assist greatly with players being picked up and driven the 35 Km into the touch game, that would otherwise rely on the parents and their work commitments.

**Name and signature of two people:**

First Contact name:

Susannah Revell

Signature:

SuRevell

Position:

Principal/Teacher

Date:

24-02-21

Second Contact name:

Cheyenne Manihera-Griffin

Signature:

Manihera-Griffin

Position:

Administrator

Date:

24-02-21



# Attachment 5

## 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

A number of people can work on an application using the same log in details as long as only

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ001 From St Joseph's Taihape**  
Form Submitted 15 Mar 2021, 11:06am NZDT

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 \***

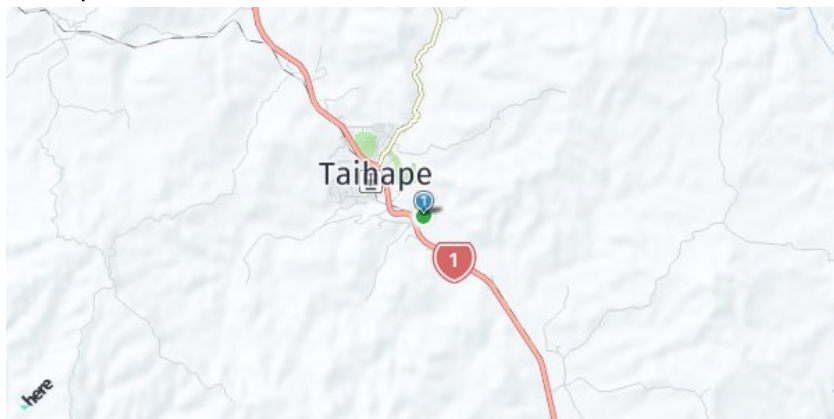
St Joseph's Taihape

**Contact Name: \***

Rachael Gibbons

**Organisation primary address \***

27 Rauma Rd  
Taihape 4793 New Zealand



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

**Contact postal address \***

St Joseph's Taihape  
27 Rauma Rd  
Taihape Taihape 4793 New Zealand

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

**Contact primary phone number \***

06-3880531

**Applicant mobile phone number**

(02) 7898 8783

**Contact primary email \***

principal@saintjos.school.nz  
Must be an email address.

**Organisation office email**

office@saintjos.school.nz

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ001 From St Joseph's Taihape**  
Form Submitted 15 Mar 2021, 11:06am NZDT

Must be an email address.

**Organisation primary website**

<http://www.saintjos.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**

9429041926161

New Zealand Companies Register Information	
NZBN	9429041926161
Entity Name	The St Joseph's School (Taihape) Board of Trustees
Registration Date	12:00am on 14 Jun 2017
Entity Status	Registered
Entity Type	Education
Registered Address	
Office Address	Rauma Road ,Taihape ,4720 ,NZ

Information retrieved at 1:37pm today

Must be formatted correctly.

**Organisation primary bank account \***

Account Name: St Josephs School BOT

Account Number: 031525002172200

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: 49.2 kB

**Are you GST registered? \***

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ001 From St Joseph's Taihape**  
Form Submitted 15 Mar 2021, 11:06am NZDT

☒ Yes ☐ No

**GST Number \***

55274010

numbers only

## Organisation Details

**\* indicates a required field**

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

120

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? \***

35

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 of the Rangitikei District?**

100

Must be a number.

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

We would like to supply petrol vouchers to parents taking students to our local competitions. We live in Taihape and our local competitions are in Whanganui or Palmerston North. There are no competitions in Taihape for Basketball, netball and Volleyball - and these are the sports we travel out to as a school to play in these competitions. It is also unlikely this year that a local touch competition will be run in term 4.

We do not have a school van so are relying on parents to transport the teams to these competitions. We car pool every week.

I have 24 students this year that want to play basketball - so it will be easier to transport all these players by bus - so I have also attached a bus quote for this as well.

## Financial details

**\* indicates a required field**

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

### Budget

#### Income

Sport NZ funding	\$10,000.00
other grants/funding	\$0.00
your contribution	\$2,000.00

### 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 we haven't applied to any other organisation.

We do not have a school van so are relying on parents to transport the teams to these competitions. We car pool every week.

We have also asked for a bus quote - to transport the 24 basketballers to basketball every Wednesday.

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: Financials 2019.pdf

File size: 12.3 MB

---

Filename: GO bus quote basketball.pdf

File size: 164.3 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
- 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 Rangitīkei 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 \***

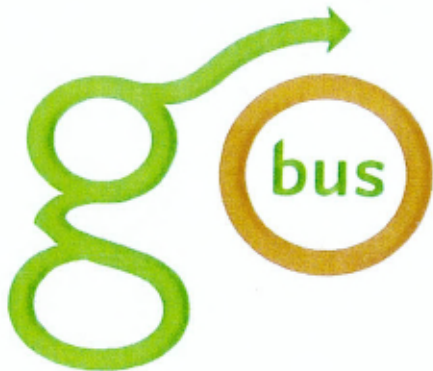
☒ Yes

**Contact Name: \***

Rachael Gibbons

**Contact phone number \***

0278988783



St Joseph's School Taihape

Rauma Rd

Taihape

Attn: Rachael,

QUOTE for 24 x seater bus and driver to Palmerston North for sports.

Wednesday's of terms 2/ 3.

Leaving School 3pm return 7pm.

Total of 20 weeks = \$596 per trip

All prices are inclusive of GST.

Yours faithfully

Gail Larsen  
Site Supervisor  
Go Bus Taihape  
0212811704  
gail.larsen@gobus.co.nz



# ST JOSEPHS SCHOOL TAIHAPE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	2453
<b>Principal:</b>	Rachael Gibbons
<b>School Address:</b>	Rauma Road, Taihape
<b>School Postal Address:</b>	Rauma Road, Taihape
<b>School Phone:</b>	06 388 0531
<b>School Email:</b>	<a href="mailto:office@stjos.school.nz">office@stjos.school.nz</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/Expires
Harley Bowsher	Chair Person	Elected	Vet	May 2022
Rachael Gibbons	Principal	ex Officio		
Mathew Churchward	Parent Rep	Elected	Farmer	May 2022
Tania Maclean	Parent Rep	Elected	REAP	May 2022
Charlotte Oswald	Parent Rep	Elected	Pharmacist	May 2022
Nalisa Sargison	Parent Rep	Elected	Nurse	May 2022
Anthea Harrison	Proprietors Rep	Appointed	Childcare	May 2022
Loretta Dunn	Proprietors Rep	Appointed		May 2022
Todd Petherick	Proprietors Rep	Appointed	Security Officer	May 2022
Natasha Gordon	Staff Rep	Elected	Teacher	May 2022
Ann-Marie Manson-Petherick	Principal	ex Officio		Jun 2019
Ben Milward	Principal	ex Officio		Jan 2020

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



# ST JOSEPHS SCHOOL TAIHAPE

Annual Report - For the year ended 31 December 2019

## Index

Page	Statement
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	<b>Financial Statements</b>
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<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12 - 21</u>	Notes to the Financial Statements

	<b>Other Information</b>
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------



# St Josephs School Taihape

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

HARLEY ROBERT BONISHER

Full Name of Board Chairperson

Rachael Gibbon

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

14 October 2020

Date:

14 October 2020

Date:

# St Josephs School Taihape

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	848,680	815,000	846,313
Locally Raised Funds	3	78,651	86,000	120,997
Use of Land and Buildings Integrated		195,522	200,000	203,974
Interest income		3,444	5,000	3,323
		<u>1,126,297</u>	<u>1,106,000</u>	<u>1,174,607</u>
<b>Expenses</b>				
Locally Raised Funds	3	81,048	70,300	98,928
Learning Resources	4	681,314	707,950	724,872
Administration	5	74,311	94,850	94,868
Finance		150	-	772
Property	6	256,554	251,900	269,621
Depreciation	7	41,079	27,000	43,264
		<u>1,134,456</u>	<u>1,152,000</u>	<u>1,232,325</u>
<b>Net Surplus / (Deficit) for the year</b>		(8,159)	(46,000)	(57,718)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(8,159)</u>	<u>(46,000)</u>	<u>(57,718)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# St Josephs School Taihape

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>238,615</u>	<u>238,615</u>	<u>296,333</u>
Total comprehensive revenue and expense for the year		(8,159)	(46,000)	(57,718)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,330	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	22	<u>233,786</u>	<u>192,615</u>	<u>238,615</u>
Retained Earnings		233,786	192,615	238,615
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>233,786</u>	<u>192,615</u>	<u>238,615</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



**St Josephs School Taihape**  
**Statement of Financial Position**  
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	3,712	39,713	2,239
Accounts Receivable	9	34,537	35,000	43,183
GST Receivable		-	512	513
Investments	10	156,640	61,396	158,773
		194,889	136,621	204,708
<b>Current Liabilities</b>				
GST Payable		14,817	-	-
Accounts Payable	13	67,948	50,000	72,122
Revenue Received in Advance	14	-	-	14,965
Provision for Cyclical Maintenance	15	12,000	-	11,000
Finance Lease Liability - Current Portion	16	1,029	8,861	8,861
		95,794	58,861	106,948
<b>Working Capital Surplus/(Deficit)</b>		99,095	77,760	97,760
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	132,151	131,061	158,061
Equitable Leasehold Interest - WIP	12	21,739	-	-
		153,890	131,061	158,061
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	17,000	13,750	12,750
Finance Lease Liability	16	2,199	2,456	4,456
		19,199	16,206	17,206
<b>Net Assets</b>		233,786	192,615	238,615
<b>Equity</b>				
	22	233,786	192,615	238,615

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

# St Josephs School Taihape

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		277,136	215,000	181,522
Locally Raised Funds		86,154	71,035	141,296
Goods and Services Tax (net)		15,329	-	(2,507)
Payments to Employees		(150,754)	(128,000)	(153,314)
Payments to Suppliers		(192,585)	(192,561)	(204,446)
Cyclical Maintenance Payments in the year		-	(11,000)	-
Interest Paid		(150)	-	(772)
Interest Received		5,254	5,000	3,776
Net cash from Operating Activities		40,384	(40,526)	(34,445)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(33,618)	(20,000)	(32,604)
Purchase of Investments		4,756	-	44,895
Proceeds from Sale of Investments		-	100,000	-
Net cash from Investing Activities		(28,862)	80,000	12,291
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,330	-	3,780
Finance Lease Payments		(13,379)	(2,000)	(8,388)
Net cash from Financing Activities		(10,049)	(2,000)	(4,608)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,473</b>	<b>37,474</b>	<b>(26,762)</b>
Cash and cash equivalents at the beginning of the year	8	2,239	2,239	29,001
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>3,712</b>	<b>39,713</b>	<b>2,239</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 which form part of these financial statements.

# **St Josephs School Taihape**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

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

St Josephs School Taihape (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 2019 to 31 December 2019 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

###### ***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.

#### **Cyclical maintenance provision**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### **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.

#### **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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

**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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

**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**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

**Prior Year Policy**

*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) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### **Prior Year Policy**

*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.*

### **j) Property, Plant and Equipment**

Land and buildings owned by the Proprietor 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 Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20-50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

**k) 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.

**l) 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.

**m) 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.



**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

**o) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

**p) 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.

**q) 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.

**r) Budget Figures**

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

**s) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	223,751	200,000	211,271
Teachers' Salaries Grants	552,708	600,000	583,046
Other MoE Grants	39,522	15,000	-
Other Government Grants	32,699	-	51,996
	<u>848,680</u>	<u>815,000</u>	<u>846,313</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	31,635	19,000	24,827
Activities	16,590	21,300	79,886
Trading	22,455	41,500	8,445
Fundraising	5,488	1,200	2,241
Other Revenue	2,483	3,000	5,598
	<u>78,651</u>	<u>86,000</u>	<u>120,997</u>
<b>Expenses</b>			
Activities	34,217	27,600	82,026
Trading	43,398	41,500	14,118
Fundraising (Costs of Raising Funds)	3,433	1,200	2,784
	<u>81,048</u>	<u>70,300</u>	<u>98,928</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(2,397)</u>	<u>15,700</u>	<u>22,069</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	18,908	20,450	17,677
Extra-Curricular Activities	6,410	6,500	6,889
Employee Benefits - Salaries	648,195	668,000	687,441
Staff Development	7,801	13,000	12,865
	<u>681,314</u>	<u>707,950</u>	<u>724,872</u>

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,018	3,700	4,001
Board of Trustees Fees	4,160	5,000	4,120
Board of Trustees Expenses	1,856	2,000	2,280
Communication	1,973	3,000	1,882
Consumables	4,032	7,500	7,915
Other	11,092	18,850	15,846
Employee Benefits - Salaries	39,134	47,000	50,861
Insurance	2,526	2,500	2,683
Service Providers, Contractors and Consultancy	5,520	5,300	5,280
	<u>74,311</u>	<u>94,850</u>	<u>94,868</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	5,176	5,000	4,152
Cyclical Maintenance Provision	5,250	1,000	4,341
Grounds	4,905	3,000	2,505
Heat, Light and Water	13,157	14,000	11,783
Rates	892	-	984
Repairs and Maintenance	8,457	15,000	22,212
Use of Land and Buildings	195,522	200,000	203,974
Security	509	900	586
Employee Benefits - Salaries	22,686	13,000	19,084
	<u>256,554</u>	<u>251,900</u>	<u>269,621</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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	2,757	2,500	2,757
Furniture and Equipment	20,432	5,000	15,920
Information and Communication Technology	13,517	15,000	19,109
Leased Assets	3,865	4,000	4,897
Library Resources	508	500	581
	<u>41,079</u>	<u>27,000</u>	<u>43,264</u>

## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Westpac Cheque Account	1,687	39,713	1,315
Westpac 01 After School Care	1,296	-	645
Westpac Cash Management Account	722	-	272
Westpac Centenary Account	7	-	7
Cash and cash equivalents for Cash Flow Statement	<u>3,712</u>	<u>39,713</u>	<u>2,239</u>

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	283	-	4,950
Interest Receivable	-	-	1,810
Banking Staffing Underuse	-	-	2,137
Teacher Salaries Grant Receivable	34,254	35,000	34,286
	<u>34,537</u>	<u>35,000</u>	<u>43,183</u>
Receivables from Exchange Transactions	283	-	8,897
Receivables from Non-Exchange Transactions	34,254	35,000	34,286
	<u>34,537</u>	<u>35,000</u>	<u>43,183</u>

## 10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	156,640	61,396	158,773
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>156,640</u>	<u>61,396</u>	<u>158,773</u>



# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Playground Equipment	32,067	-	-	-	(2,757)	29,310
Furniture and Equipment	79,207	-	-	-	(20,432)	58,775
Information and Communication	37,181	11,879	-	-	(13,517)	35,543
Leased Assets	5,540	3,290	-	-	(3,865)	4,965
Library Resources	4,066	-	-	-	(508)	3,558
<b>Balance at 31 December 2019</b>	<b>158,061</b>	<b>15,169</b>	<b>-</b>	<b>-</b>	<b>(41,079)</b>	<b>132,151</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Playground Equipment	66,828	(37,518)	29,310
Furniture and Equipment	209,842	(151,067)	58,775
Information and Communication	183,079	(147,536)	35,543
Leased Assets	18,078	(13,113)	4,965
Library Resources	35,644	(32,086)	3,558
<b>Balance at 31 December 2019</b>	<b>513,471</b>	<b>(381,320)</b>	<b>132,151</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Playground Equipment	34,824	-	-	-	(2,757)	32,067
Furniture and Equipment	62,523	32,604	-	-	(15,920)	79,207
Information and Communication					(19,109)	37,181
Technology	56,290	-	-	-		
Leased Assets	4,501	5,936	-	-	(4,897)	5,540
Library Resources	4,647	-	-	-	(581)	4,066
<b>Balance at 31 December 2018</b>	<b>162,785</b>	<b>38,540</b>	<b>-</b>	<b>-</b>	<b>(43,264)</b>	<b>158,061</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Playground Equipment	66,828	(34,761)	32,067
Furniture and Equipment	209,842	(130,635)	79,207
Information and Communication Technology	171,200	(134,019)	37,181
Leased Assets	14,788	(9,248)	5,540
Library Resources	35,644	(31,578)	4,066
<b>Balance at 31 December 2018</b>	<b>498,302</b>	<b>(340,241)</b>	<b>158,061</b>

## 12. Equitable Leasehold Improvements

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The major capital works asset that is to be included in the leasehold is a bike track which is currently under construction and will be completed in the 2020 period.

The major capital works assets included in the equitable leasehold interest are:

	2019 Actual \$	2019 Budget \$	2019 Actual \$
Bike Track	21,739	0	0
Total	21,739	0	0

## 13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	21,032	15,000	27,607
Accruals	-	-	7,521
Banking Staffing Overuse	6,553	-	-
Employee Entitlements - Salaries	37,655	35,000	34,286
Employee Entitlements - Leave Accrual	2,708	-	2,708
	67,948	50,000	72,122
Payables for Exchange Transactions	67,948	50,000	72,122
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	67,948	50,000	72,122

The carrying value of payables approximates their fair value.

## 14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	-	-	14,965
	-	-	14,965

## 15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	23,750	23,750	19,409
Increase/ (decrease) to the Provision During the Year	5,250	1,000	4,341
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	29,000	24,750	23,750
Cyclical Maintenance - Current	12,000	-	11,000
Cyclical Maintenance - Term	17,000	13,750	12,750
	29,000	13,750	23,750

## 16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	1,029	8,861	8,861
Later than One Year and no Later than Five Years	2,199	2,456	4,456
Later than Five Years	-	-	-
	3,228	11,317	13,317

## 17. 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 Proprietor of the School (Catholic Diocese of Palmerston North) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## 18. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<b>Board Members</b>		
Remuneration	4,160	4,120
Full-time equivalent members	0.21	0.21
<b>Leadership Team</b>		
Remuneration	95,514	114,013
Full-time equivalent members	1	1
Total key management personnel remuneration	99,674	118,133
Total full-time equivalent personnel	1.21	1.21

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50-60	110-120
Benefits and Other Emoluments	0-1	-
Termination Benefits	-	-
Salary and Other Payments	50-60	0
Benefits and Other Emoluments		
Termination Benefits		

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	0.00	0.00
	0.00	0.00

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



## 19. 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 20 Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2019 there are no Capital Commitments.

(Capital commitments at 31 December 2018: Nil)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

	2019 Actual \$	2018 Actual \$
Nil	-	-
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	-

## 22. 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.

## 23. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	3,712	39,713	2,239
Receivables	34,537	35,000	43,183
Investments - Term Deposits	156,640	61,396	158,773
Total Financial assets measured at amortised cost	<u>194,889</u>	<u>136,109</u>	<u>204,195</u>

### Financial liabilities measured at amortised cost

Payables	67,948	50,000	72,122
Finance Leases	3,228	11,317	13,317
Total Financial Liabilities Measured at Amortised Cost	<u>71,176</u>	<u>61,317</u>	<u>85,439</u>

## 24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on 18th of May 2020. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 25. Comparatives

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

## 26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

• Note 10 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## 27. Reporting Breach

The Board of Trustees failed to comply with Section 87 of the Education Act 1989 in that the Board did not report by 31 May 2020, the date fixed by the Minister of Education, by which Schools were required to have sent their financial statements to the Ministry of Education.

# Attachment 6



## 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

A number of people can work on an application using the same log in details as long as only

# Sport NZ Rural Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application SNZ004 From Taihape Area School

Form Submitted 1 Mar 2021, 3:38pm NZDT

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 \*

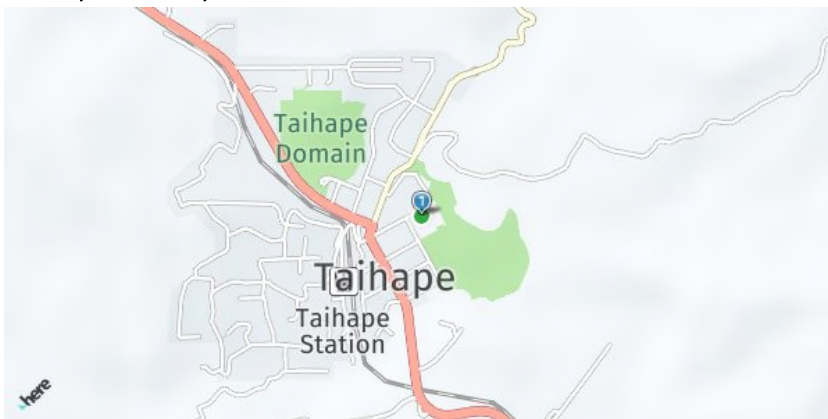
Taihape Area School

### Contact Name: \*

Craig Dredge

### 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

+64 21 774 121

### Contact primary email \*

cdredge@tas.school.nz

Must be an email address.

### Organisation office email

office@tas.school.nz

Must be an email address.

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ004 From Taihape Area School**  
Form Submitted 1 Mar 2021, 3:38pm NZDT

**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

Account Number: 0315220128153000

Must be a valid New Zealand bank account format.

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

Filename: Westpac Deposit slip TAS.pdf

File size: 40.3 kB

**Are you GST registered? \***

☒ Yes ☐ No

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ004 From Taihape Area School**  
Form Submitted 1 Mar 2021, 3:38pm NZDT

**GST Number \***

88385969

numbers only

## Organisation Details

**\* indicates a required field**

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

300

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? \***

170

Must be a number.

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

130

Must be a number.

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

- ☐ Yes  
☒ No

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

100

Must be a number.

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

The funding will be utilised to assist with the cost of TAS students attending organised sport opportunities. Our students love sport and there is a high level of 'buy in' for possible participation in sports. Unfortunately, due to our location, every opportunity necessitates the need for travel - usually Palmerston North, Whanganui and as far as Masterton. This puts significant pressure on budget - as the average year costs are in the range of \$15-18000.

When the cost of sports participation is passed on to students, there is pressure put on home budgets - which can be extremely prohibitive and even a barrier to the students taking part. Especially with Covid-19 pressures on home budgets, some households are unable to support their children in sporting pursuits - which impacts the ability of them to participate. Most of the subscriptions would be half the cost of travel - meaning that subs are not able to pay for the travel requirement of all sporting codes.

## 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	\$7,000.00

### Budget Totals

#### Total Income Amount

\$18,000.00

This number/amount is calculated.

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

#### Please supply details below:

In our area, there appears to be a lack of contestable funding - and with sports funding, there are even less.

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: Audited Financial Statements TAS.pdf

File size: 9.1 MB

## Declaration

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ004 From Taihape Area School**  
Form Submitted 1 Mar 2021, 3:38pm NZDT

**\* 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 Rangitīkei 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: \***

Craig Dredge

**Contact phone number \***

063880130

# TAIHAPE AREA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	549
<b>Principal:</b>	Richard McMillan
<b>School Address:</b>	26 Huia Street, Taihape
<b>School Postal Address:</b>	PO Box 292, Taihape, 4742
<b>School Phone:</b>	06 388 0130
<b>School Email:</b>	admin@tas.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Andy Law	Chairperson	Elected	Farmer	May 2022
Richard McMillan	Principal	ex Officio		
Andy Fleury	Parent Rep	Elected	Fencing Contractor	May 2022
Shari Chase	Parent Rep	Elected	Administrator	May 2022
Karen Meadows	Parent Rep	Elected	Ambulance Officer	May 2022
Sarah Hay	Parent Rep	Elected	Teacher	May 2022
Shona Salomen	Staff Rep	Elected	Teacher	May 2022
Hannah Meadows	Student Rep	Elected	Student	Sep 2020
Diane Saunders	Other	Appointed	Iwi Rep	N/A
Barb Ball	Other	Appointed	Director	N/A

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



# TAIHAPE AREA SCHOOL

Annual Report - For the year ended 31 December 2019

## Index

Page	Statement
	<b>Financial Statements</b>
1	Statement of Responsibility
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
6 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport



# Taihape Area School

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Shan Chase

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

29th May 2020

Date:

Richard McMillan

Full Name of Principal

R.g. McMillan

Signature of Principal

29th May 2020

Date:

# Taihape Area School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,421,551	3,817,111	3,852,392
Locally Raised Funds	3	187,354	84,820	195,745
Interest income		405	350	405
Gain on Sale of Property, Plant and Equipment		-	-	1,096
		<u>3,609,310</u>	<u>3,902,281</u>	<u>4,049,638</u>
<b>Expenses</b>				
Locally Raised Funds	3	123,474	50,900	136,413
Learning Resources	4	2,355,185	2,151,251	2,103,886
Administration	5	240,380	234,660	232,375
Finance		12,006	8,447	10,795
Property	6	662,781	1,355,203	1,359,740
Depreciation	7	109,825	101,438	99,169
Loss on Disposal of Property, Plant and Equipment		-	-	3
		<u>3,503,651</u>	<u>3,901,899</u>	<u>3,942,381</u>
<b>Net Surplus / (Deficit) for the year</b>		<u>105,659</u>	<u>382</u>	<u>107,257</u>
Other Comprehensive Revenue and Expenses		-	-	218,187
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>105,659</u></u>	<u><u>382</u></u>	<u><u>325,444</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# Taihape Area School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>499,971</u>	<u>175,435</u>	<u>174,527</u>
Total comprehensive revenue and expense for the year		105,659	382	325,444
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	23	<u>605,630</u>	<u>175,817</u>	<u>499,971</u>
 Retained Earnings		605,630	175,817	499,971
<b>Equity at 31 December</b>		<u>605,630</u>	<u>175,817</u>	<u>499,971</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Taihape Area School**  
**Statement of Financial Position**  
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	341,561	155,462	286,532
Accounts Receivable	9	158,995	189,882	138,764
GST Receivable		18,135	9,356	15,882
Prepayments		15,069	8,619	11,530
Inventories	10	18,928	16,755	15,460
Funds owed for Capital Works Projects	17	26,331	-	-
		<u>579,019</u>	<u>380,074</u>	<u>468,168</u>
<b>Current Liabilities</b>				
Accounts Payable	12	248,363	184,291	194,625
Revenue Received in Advance	13	33,899	19,403	28,612
Provision for Cyclical Maintenance	14	-	242,430	-
Finance Lease Liability - Current Portion	15	32,462	-	44,942
Funds held in Trust	16	6,748	6,748	6,748
Funds held for Capital Works Projects	17	-	-	89,787
		<u>321,472</u>	<u>452,872</u>	<u>364,714</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>257,547</u>	<u>(72,798)</u>	<u>103,454</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	367,090	256,893	437,149
		<u>367,090</u>	<u>256,893</u>	<u>437,149</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	8,278	-
Finance Lease Liability	15	19,007	-	40,632
		<u>19,007</u>	<u>8,278</u>	<u>40,632</u>
<b>Net Assets</b>		<u>605,630</u>	<u>175,817</u>	<u>499,971</u>
<b>Equity</b>		<u>605,630</u>	<u>175,817</u>	<u>499,971</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

**Taihape Area School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		931,325	898,642	929,195
Locally Raised Funds		163,102	98,020	198,905
Goods and Services Tax (net)		(2,253)	-	(6,526)
Payments to Employees		(386,010)	(307,500)	(329,091)
Payments to Suppliers		(560,375)	(406,901)	(573,579)
Cyclical Maintenance Payments in the year		-	(242,430)	(47,224)
Interest Paid		(12,006)	(8,447)	(10,795)
Interest Received		405	350	405
<b>Net cash from Operating Activities</b>		<b>134,188</b>	<b>31,734</b>	<b>161,290</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,096
Purchase of PPE (and Intangibles)		(42,363)	(35,000)	(41,854)
<b>Net cash from Investing Activities</b>		<b>(42,363)</b>	<b>(35,000)</b>	<b>(40,758)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(40,719)	(41,075)	(36,733)
Funds Administered on Behalf of Third Parties		-	-	16,209
Funds Held for Capital Works Projects		3,923	-	(13,279)
<b>Net cash from Financing Activities</b>		<b>(36,796)</b>	<b>(41,075)</b>	<b>(33,803)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>55,029</b>	<b>(44,341)</b>	<b>86,729</b>
Cash and cash equivalents at the beginning of the year	8	286,532	199,803	199,803
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>341,561</b>	<b>155,462</b>	<b>286,532</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 which form part of these financial statements.



# **Taihape Area School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **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 2019 to 31 December 2019 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

###### ***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.

#### ***Cyclical Maintenance Provision***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### ***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**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

*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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### **Prior Year Policy**

*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.*

## 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.

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### **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 on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	813,708	788,762	795,643
Teachers' Salaries Grants	2,000,716	1,840,704	1,812,772
Use of Land and Buildings Grants	372,682	1,076,510	1,100,709
Moe - Building Funds	108,793	-	-
Resource Teachers Learning and Behaviour Grants	-	2,500	-
Secondary tertiary alignment resource grants	31,026	30,445	31,765
Other MoE Grants	94,626	78,190	111,503
	<u>3,421,551</u>	<u>3,817,111</u>	<u>3,852,392</u>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	13,014	11,600	9,075
Bequests & Grants	20,104	16,000	33,785
Activities	90,184	21,800	96,961
Trading	18,641	10,800	15,652
Other Revenue	38,391	17,600	25,778
School House (gst Exempt)	7,020	7,020	7,285
Kiwisport	-	-	7,209
	<u>187,354</u>	<u>84,820</u>	<u>195,745</u>
<b>Expenses</b>			
Activities	114,352	44,600	117,801
Trading	4,144	2,700	11,408
School House (gst Exempt)	4,978	3,600	7,204
	<u>123,474</u>	<u>50,900</u>	<u>136,413</u>
<b>Surplus for the year Locally raised funds</b>	<u>63,880</u>	<u>33,920</u>	<u>59,332</u>

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	106,096	70,110	69,954
Library Resources	27,412	27,000	22,729
Employee Benefits - Salaries	2,148,027	1,966,204	1,949,205
Staff Development	18,819	17,000	15,224
Resource Teacher Literacy	9,744	15,300	9,182
S T A R	28,569	30,437	14,240
Gateway	16,518	25,000	23,233
Extra Curricular Activities	-	200	119
	<u>2,355,185</u>	<u>2,151,251</u>	<u>2,103,886</u>



## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,291	5,330	5,330
Board of Trustees Fees	5,500	4,500	3,765
Board of Trustees Expenses	7,018	5,100	4,098
Communication	6,058	5,250	5,359
Consumables	4,325	5,200	6,593
Operating Lease	3,638	9,500	11,653
Legal Fees	8,430	-	-
Other	49,895	43,380	44,034
Employee Benefits - Salaries	82,102	83,000	82,890
Insurance	6,111	6,100	5,871
Service Providers, Contractors and Consultancy	17,040	17,000	17,040
lct	43,972	50,300	45,742
	<u>240,380</u>	<u>234,660</u>	<u>232,375</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,029	10,350	11,063
Cyclical Maintenance Expense	-	24,243	5,245
Grounds	2,750	2,600	520
Heat, Light and Water	101,892	101,500	96,588
Rates	6,098	5,700	5,909
Repairs and Maintenance	41,453	28,300	32,689
Use of Land and Buildings	372,682	1,076,510	1,100,709
Employee Benefits - Salaries	117,154	99,000	99,496
Consultancy And Contract Services	8,723	7,000	7,521
	<u>662,781</u>	<u>1,355,203</u>	<u>1,359,740</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,120	2,169	2,120
Building Improvements	4,213	3,978	3,889
Furniture and Equipment	19,738	21,783	21,296
Information and Communication Technology	21,689	18,388	17,977
Motor Vehicles	6,851	6,407	6,264
Leased Assets	47,963	40,939	40,023
Library Resources	7,251	7,774	7,600
	<u>109,825</u>	<u>101,438</u>	<u>99,169</u>

## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	341,561	152,989	286,532
Bank Call Account	-	2,473	-
Cash equivalents for Cash Flow Statement	<u>341,561</u>	<u>155,462</u>	<u>286,532</u>

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	5,391	1,450	7,322
Receivables from the Ministry of Education	11,522	-	11,522
Banking Staffing Underuse	-	67,570	-
Teacher Salaries Grant Receivable	142,082	120,862	119,920
	<u>158,995</u>	<u>189,882</u>	<u>138,764</u>
Receivables from Exchange Transactions	5,391	1,450	7,322
Receivables from Non-Exchange Transactions	153,604	188,432	131,442
	<u>158,995</u>	<u>189,882</u>	<u>138,764</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Uniforms	2,238	3,685	1,790
Farm Account	16,690	13,070	13,670
	<u>18,928</u>	<u>16,755</u>	<u>15,460</u>



# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	55,450	-	-	-	-	55,450
Buildings	76,320	-	-	-	(2,120)	74,200
Building Improvements	48,981	2,157	-	-	(4,213)	46,925
Furniture and Equipment	40,635	11,081	-	-	(19,738)	31,978
Information and Communication Tech	61,800	7,539	-	-	(21,689)	47,650
Motor Vehicles	36,262	-	-	-	(6,851)	29,411
Leased Assets	89,033	13,350	-	-	(47,963)	54,420
Library Resources	28,668	5,639	-	-	(7,251)	27,056
<b>Balance at 31 December 2019</b>	<b>437,149</b>	<b>39,766</b>	<b>-</b>	<b>-</b>	<b>(109,825)</b>	<b>367,090</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	55,450	-	55,450
Buildings	106,000	(31,800)	74,200
Building Improvements	84,423	(37,498)	46,925
Furniture and Equipment	562,688	(530,710)	31,978
Information and Communication	350,807	(303,157)	47,650
Motor Vehicles	89,778	(60,367)	29,411
Leased Assets	238,897	(184,477)	54,420
Library Resources	255,112	(228,056)	27,056
<b>Balance at 31 December 2019</b>	<b>1,743,155</b>	<b>(1,376,065)</b>	<b>367,090</b>

	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 Technology	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>

## 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	63,855	33,365	26,560
Accruals	5,490	4,399	4,530
Capital Accruals for PPE items	442	-	16,388
Employee Entitlements - Salaries	142,082	120,862	119,920
Employee Entitlements - Leave Accrual	36,494	25,665	27,227
	<u>248,363</u>	<u>184,291</u>	<u>194,625</u>
Payables for Exchange Transactions	248,363	184,291	194,625
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>248,363</u>	<u>184,291</u>	<u>194,625</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision For Bad Debts	11,526	11,526	11,526
Scholarship Funds (Duddings T)	-	100	100
Trust Accounts	22,373	7,777	16,986
	<u>33,899</u>	<u>19,403</u>	<u>28,612</u>

## 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	-	226,465	260,166
Increase to the Provision During the Year	-	24,243	5,245
Adjustment to the Provision	-	-	(218,187)
Use of the Provision During the Year	-	-	(47,224)
Provision at the End of the Year	-	<u>250,708</u>	-
Cyclical Maintenance - Current	-	242,430	-
Cyclical Maintenance - Term	-	8,278	-
	-	<u>250,708</u>	-

A contingent liability has been disclosed in note 21.

## 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	38,118	-	54,161
Later than One Year and no Later than Five Years	21,363	-	46,298
	<u>59,481</u>	<u>-</u>	<u>100,459</u>

## 16. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 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 Owed (Held) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Build New Area School	<i>completed</i>	(108,793)	-	108,793	-	-
Electrical & Plumbing Issues	<i>in progress</i>	15,450	-	-	-	15,450
Aluminium Box Sections	<i>in progress</i>	3,556	-	-	-	3,556
MOE - Ongoing Project	<i>in progress</i>	-	13,744	21,069	-	7,325
Totals		<u>(89,787)</u>	<u>13,744</u>	<u>129,862</u>	<u>-</u>	<u>26,331</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

26,331

26,331

	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
Aluminium Box Sections	<i>in progress</i>	-	-	3,556	-	3,556
Various Works - Unforeseen	<i>completed</i>	(23,382)	598	23,980	-	-
Totals		<u>(131,680)</u>	<u>598</u>	<u>42,491</u>	<u>-</u>	<u>(89,787)</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.

DK Plumbing, of which Karen Meadows a Director, was used during the year for plumbing services.

The Principal occupies the school house.

## 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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,500	3,765
Full-time equivalent members	0.11	0.03
<i>Leadership Team</i>		
Remuneration	365,480	351,210
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	370,980	354,975
Total full-time equivalent personnel	3.11	3.03

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	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	2019 FTE Number	2018 FTE Number
100 - 110	2.00	2.00
	2.00	2.00

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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

The school is currently in dispute with the Ministry of Education regarding the ownership of farm land that is currently on the school's fixed asset register. As at balance date, this has yet to be resolved.

### 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, 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. Provision for Cyclical Maintenance is disclosed in note 14.

## 22. Commitments

### (a) Capital Commitments

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

a) \$4,156 for aluminium box section in Block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received and \$3,555 has been spent on the project to balance date. This project has been approved by the Ministry.

b) \$16,744 for installation of sprinkler guards and a smoke detection beam as agent for the Ministry of Education. This project is fully funded by the Ministry and \$13,744 has been received and \$21,069 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments 31 December 2018: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 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:

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	341,561	155,462	286,532
Receivables	158,995	189,882	138,764
Total Financial assets measured at amortised cost	500,556	345,344	425,296

### Financial liabilities measured at amortised cost

Payables	248,363	184,291	194,625
Finance Leases	51,469	-	85,574
Total Financial Liabilities Measured at Amortised Cost	299,832	184,291	280,199

## 25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 26. Comparatives

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

## 27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 8 Cash and Cash Equivalents: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TAIHAPE AREA SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Taihape Area School (the 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 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 29 May 2020 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.

**Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

**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 arises 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 Trustee 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 2019



Domain	Strategic Goal	Target
Student Engagement and Learning	<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 upskill staff to enable the implementation of the Digital Technologies Curriculum.</p>

### Outcomes *(Analysis and Reflection)*

#### Digital Technologies Curriculum

The new Digital Technologies Curriculum is to be implemented in 2020. We have 4 Teachers who have had intensive training to facilitate this. Amy Coker was given time to work in 5 Junior Classes. Emily Tubman, and Julie Hart (Primary), and Karen Clark (Secondary) were trained.

Taihape McDonalds offered the Oasis Programme for 15-16 year olds, enabling 20 Level 2 Credits over a 5 day period.

Christine MacIntosh, Careers Advisor worked with Students.

#### Life Education Trust Classroom

The Life Education Trust Classroom visited.

We investigated the development of a **Horticulture Programme** to complement the Agricultural Programme.

Teacher Shona Salomen taught Japanese online as part of the **NetNZ** programme. This was on Mondays from 9.30-10.30am

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

- Correspondence School
- Net NZ
- UCol
- Mentoring (Mokai Patea Services)

**Net NZ:**

Beginning Japanese

Level 3 Maori

Level 3 Sociology

L3 Geography

L2 Physics

**Ucol:**

2 Students - 1 Palmerston North, 1 Wanganui

The Tamariki and Rangitahi Mentoring Programmes began in week one

2 Counsellors from Youthline visited on Tuesdays, and a third on Wednesdays. They provided invaluable support for at-risk Students

Room 7 and Room 8 held Team Building Sleepovers here at School

As part of their 'Synergy' Inquiry unit, the Junior Team implemented Buddy Reading within Houses. This served many purposes, some being developing reading skills, some time together as a House that isn't sports oriented, an opportunity for Students and Teachers to build better relationships within their Houses

The Junior Classes took part in the **Keeping Ourselves Safe** Programme:

Room1	I am Unique
Room2	I am Unique
Room3	Dealing with unwanted Behaviour or Touch/Adults who help
Room4	Why Should I Tell
Room5	Why Should I Tell
Room6	Confident Me
Room7	Confident Me
Room8	Confident Me

Constable Peter Marks ran Bike Safety Courses for our Junior Students. He is also facilitating part of the Keeping Ourselves Safe Programme

**Term 1 Options were:-**

**7/8 Options:** Food Technology, Performing Arts, Languages, Outdoor Education

**9/10 Options:** Food Technology, Performing Arts, Rafting

**PTP Options:** Carving - Tim Pekamu, Digital Technology - Karen Clark,

Woodwork - Sue Saunders/Ian Somerville, Science - Harry Nichol, Food Technology - Bev Syme

**Term 2 Options were:-**

**7/8 Options:** Food Technology - Bev Syme, Performing Arts - Tim Pekamu, Languages - Emily Tubman  
Outdoor Education - Amy Coker

**Year 9/10 Options:** Performing Arts, Outdoor Education, Food Technology

**PTP Options:** Carving - Tim Pekamu, Digital Technology - Karen Clark,  
Woodwork - Sue Saunders, Science - Harry Nichol, Food Technology - Bev Syme

**Term 3 Options were:-**

**Year 7/8:** Food Technology (Bev Symes), Performing Arts (Tim Pekamu), STEM (Amy Coker), Skiing  
Te Reo (Sarah Hay)

**Year 9/10:** Food Technology (Bev Symes), Skiing (Jason Fellingham), Performing Arts (Tim Pekamu)  
Visual Arts (Miho Davis)

**PTP Options:** Carving (Tim Pekamu), Science (Harry Nichol), Food Technology Bev Symes)  
Hard Materials Technology (Sue Saunders), Robotics (Karen Clark)

**Term 4 Options were:-**

**Year 7/8:** Food Technology, Passion Project, Te Reo, Music/Performing Arts

**Year 9/10:** Food Technology, Performing Arts, Visual Arts, Sports Science, Hunter/Gatherer

**PTP Options:** Carving (Tim Pekamu), Science (Harry Nichol), Food Technology Bev Symes)  
Hard Materials Technology (Sue Saunders), Robotics (Karen Clark)

The Junior Mid-Year Report Template was modified

The Junior Classes had Buddy Class Reading, in Houses, each Friday.

Term 1 Learning Conferences were held in week 6, with the overflow in Week 7. These were well attended, and a valuable opportunity for Teachers to work with whanau to promote students learning

James Beattie was back teaching Agriculture Classes Term 1 and 2.

The Trillian Trek convoy visited. This was a very special event, with lots of fun, laughter, and a few give-aways including sausage sizzle for Students, 2 brand new bikes to children, and \$1,000 to the School for Sports Travel

The Junior Classes were involved in **Life Education Classroom** Trust Programmes.

After **School Drama** and **Code Clubs** operated after School on Wednesdays.

Morning Tea and Lunchtime **Chess** Clubs have been running. 9 Students (from Year 4-13) took part in the WHANGANUI ZONE Chess Power Regional Chess Tournament, at Churton School, and a second at Wanganui Intermediate School.

11 Year 6-8 Students attended the **National Young Leaders Day** in Palmerston North.

Year 11 Students attended the **Sortit Careers Expo** in Palmerston North.

Rooms 1 and 2 visited the **Taihape Fire Station** as part of their Inquiry.

**Liaison people** from Otago and Massey Universities have visited to talk to Year 13 Students about course options for 2020.

**Poet** James Fagan presented poetry to our Year 4-8 Students.

**Attitude** Presenters ran sessions with Year 9-10 and Year 11-13 Students. Attitude – the Youth Education Division of Parenting Place – is dedicated to equipping teenagers with the information and skills they need to negotiate the adolescent years and build meaningful lives. The materials, based on credible research and linked to the health curriculum, give young people strategies for solving problems, handling stress, building resilience, and negotiating relationships.

Our Year 7-13 Female Students took part in the **GirlBoss New Zealand** Programme. GirlBoss New Zealand was founded with a single mission: to close the gender gap in Science, Technology, Engineering, Maths, Entrepreneurship, and Leadership. GirlBoss empowers confident, resilient, future-ready, young women to lead and change the world.

The SUPP Team from Wanganui visited to talk to our Year 9-13 Students about the dangers and impact of Drugs and Alcohol.

A group of children took part in the Taihape Primary Schools Mathex Competition.

A group of 12 Year 9-13 Students visited Parliament. They were treated like royalty and had a wonderful day:-

#### **Itinerary**

6.30am	Departed from TAS
10.05-10.25	Met with Adrian Rurawhe (MP for Te Tai Hauāuru) in Matangireia
<b>10.30-12.00</b>	<b>Guided Tour of Parliament</b>
12.00-1.00	Lunch in Government Caucus Room (lunch provided)
1.00-1.45	Met with Ian McKelvey (Member of Parliament Rangitikei)
2.00-2.30	Question Time Session in-House of Representatives
2.45	Departed Parliament
6.30pm	Arrived back @ TAS

As part of the Tertiary Health Students to Rural Communities Programme, a group visited and presented to our Year 9 and 10 Students:-

<https://www.nzdoctor.co.nz/article/undoctored/national-tour-encourage-rural-high-school-students-healthcare-careers>

This was part of a National tour to encourage rural high school students into healthcare careers. The presentation hands-on opportunity and highly engaging opportunity for the students.

The Junior School had daily **Jump Jam** fitness sessions for the first 6 weeks of Term 3

Senior PE Students have been preparing our Winter Tournament Teams. This is a feature of our School and enables these Students to develop their leadership skills, as well as share the experience they have gained over the years.

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The Year 9 and 10 Cohorts took part in the **MATES & DATES Programme**.

**Why?** It's a challenging time being a young person, and today's media is full of stories highlighting the issue of sexual and dating violence among our young people. We want to teach young people:

- what makes a relationship healthy or unhealthy;
- about relationships based on respect, negotiation and consent;
- how to change behaviour;

- how to seek help;
- how to safely intervene when they need to.

Preventing sexual violence and dating violence is about more than identifying unhealthy relationships. It's also about building on the strengths and skills young people already have.

"Having Mates & Dates at your School will help students have healthier and happier relationships in and out of School" - SECONDARY SCHOOL PRINCIPAL.

The number of young people reporting unwanted sexual contact or being made to do unwanted sexual things:-

1. 20% FEMALE
2. 10% MALE
3. 37% DESCRIBE IT AS SEVERE
4. 57% Tell no-one

#### HOW MATES & DATES WORKS

Mates & Dates has been well researched, so we know it's safe and has positive impacts for young people.

ACC fully fund Mates & Dates. It's a multi-year programme taught in years 9-13 through five 50 minute sessions over about five weeks. It builds year on year and ties in with the learning area of health and physical education. It's aimed at levels 4-8 of the New Zealand School Curriculum.

Schools decide if they want to register for Mates & Dates and then trained facilitators work with Principals and Teachers to look at the best time to deliver the programme for the School.

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#### Zero Waste

In week 7 of Term 3 the Junior Classes took part in the Zero Waste Programme The Themes covered were:- Is that really Rubbish?, Reusing, Recycling, and Water.

**Learning Conferences** were held in Week2, Term 2. These were well attended, and an opportunity to consolidate the crucial School/Home Partnership while setting Learning Goals for Students.

**Forestry** - we began a Forestry Course starting in Week 6, Term 3, for Level 2/3 Students. Todd James, a qualified Tutor, ran this.

#### Tongariro Exchange

Towards the end of Term One a number of Teams were involved in a Winter Sports Tournament with Tongaririo Area School, in Turangi. Our Students distinguished themselves with their behaviour and conduct, and managed to retain the challenge trophy as well.

#### Rugby Representatives

**Wanganui U14 Boys Representative Team** – Hoani Herewini-Dygas, Nikau Bennett, Humu Raukawa, and Tawera Rolston

**Wanganui U15 Girls Representative Team** – Charlie Bennett, Kaya Bowers, and Elise Fannin

#### New Zealand Area Schools Tournament

A number of students took part in the New Zealand Area Schools Tournament, in Rotorua (during the July Holidays). At the conclusion of the Tournament Representative Teams were selected, and our students were all recognized:-



**North Island Netball Team**

Te Huinga Chambers, and Monique Webb

**North Island Basketball Team**

Te Ngore Witika-Black

**New Zealand Netball Team**

Te Huinga Chambers

**STEM**

There has been some publicity about Schools preparedness for implementing the Digital Technologies Curriculum. We are relatively well positioned, with 3 Teachers who are well qualified in this area. Already we are offering a number of STEM (and STEAM) courses

We hosted the NZ Navy Band who performed to a capacity audience in the MFC. Everyone absolutely loved the concert. The band members spent almost 2 hours after their show talking to our students. One even spent time coaching Joe Kennedy who is learning the Saxophone.

Member of Taihape Rotary visited to present Dictionaries to our Year 4 Children

The Junior School took part in the Zero Waste Programme. The themes covered were:-

Year 1/2 Is this really Rubbish?

Year 3/4 Reusing

Year 5/6 Recycling

Year 7/8 Water

The Art Option Class visited the Sarjeant Gallery in Whanganui.

They spent a session at the Wi Taepa Exhibition first. Wi Taepa is a New Zealand ceramicist, and a leading figure in contemporary Māori clay art. After some inspiration from his artwork, the students created their own coiled vessels

The Year 9 and 10 Students have participated in the "Mates for Dates" Programme.

A group of Primary Students took part in the Australian Mathematics Competition. The best performer was Emma Collings with a Credit pass. Jamie Abernethy, Michela Williams, Kortezi Kaiou, and Nailul-Hafiz Saifudin also did well and achieved Proficiency passes.

Wendy Morgan visited Taihape Area School to conduct a TFI (Tiered Fidelity Inventory) - the purpose is to provide a valid, reliable, and efficient measure of the extent to which School Personnel are applying the core features of School-Wide Positive Behaviour Intervention and Supports (SWPBIS). The TFI is divided into 3 sections (Tier 1: Universal SWPBIS Feature; Tier 2: integrated SWPBIS Features; and Tier 111: Intensive SWPBIS Features) that can be used separately or in combination to assess the extent to which core features are in place.

NCEA Level 1-3 Practice Exams have been held this week.

The Level 1-3 EOTC Students took part in a Ski Camp at Tukino.

**Sport**

The Winter Sports Season has concluded, with the exception of some representative games. For a small School we achieve amazing results across all codes, and this Year has certainly highlighted that point.

The Year 7/8 Basketball Team won the Year 7/8 Basketball A Grade Competition.

The Year 9/10 Basketball Team comprehensively won their Grade.

The Senior Basketball Team narrowly lost their Semi-Final in the Wanganui Secondary Schools Premier Grade.

The Year 7/8 Netball Team was runner up in its Grade.  
The Year 9/10 Netball Team won their Grade.  
The Under15 Rugby Team narrowly lost The Youth 3 Grade Final (22-24).

As well a number of Students made various Representative Teams: -

**Wanganui U13 Indoor Basketball Team**

Taylor Hay-Martin, Carlos Hay-Martin, and Arapeta Steedman

**Wanganui U14 Rugby Team**

Hoani Herewini-Dygas, Tawera Rolston, Nikau Bennett

**Wanganui U13 Rugby Team**

Ezrah Hopa-Cribb

**Wanganui U11 Rugby Team**

Ziah Ratana-Horton

**Wanganui Girls Rugby (7's and 15's)**

Charlie Bennett, Elise Fannin, Kaya Bowers

**Rangitikei Representative Rugby Team**

Zinny Taumata-Niana-Taputoro, Ezrah Hopa-Cribb, Kavahn Cane, and Te Ariki Wikitera

**Country 7-aside Rugby Tournament**

2 Teams took part in the Wanganui Country Schools 7aside Rugby Tournament, at Springvale Park. Both Teams enjoyed successful days, with the Year 7/8 Team winning the Year 7/8 Grade - this for the second year running.

**Schick Cup Central Secondary Schools Tournament**

During National Secondary Schools Tournament Week our Senior Boys Basketball Team played in the Schick Cup Central Secondary Schools Tournament in Wanganui. They played consistently well, had some good tight games and ended up finishing 10th.

**Touch Rugby**

The Touch Rugby Season was very successful. Our Year 9-13 Team did very well in the Manawatu Competition, played on Tuesdays, and also in the Taihape Friday Night Competition. The Year 7/8 Team was been a force in the Manawatu Competition on Thursday evenings. The Year 7.8, and Two Year 5/6 Teams did very well in the Taihape Competitions on Friday evenings.

As well Kavahn Cane was been selected for the Manawatu Under 14 Mixed Team, and Khrome Rameka the Manawatu Under 14 Mixed Development Team.

**Blake Young Leader Award**

Sir Peter Blake believed in the incredible potential of young people to achieve great things. The BLAKE Young Leader Award aims to recognise young New Zealanders (Year 5-8) who show commitment to leading positive change in their community that leads to a sustainable future for Aotearoa. Year 8 Student Emma Collings was awarded a Sir Peter Blake Leadership Award by Caroline Stafford from the Westpac Bank, which is a Foundation Partner. This is a very prestigious award, and well merited as Emma displays outstanding leadership on a day to day basis.

**Krypton Challenge**

Two Teams took part in the Annual Krypton Challenge, at the Eru Brown Gymnasium and Hamilton Field, Waiouru Military Camp. The aim of this event is for Central Plateau Schools to come together to compete in a physically, mentally, challenging, and fun competition, with a focus on team work, and to display the ethos and values of the NZ Army - Courage, Commitment, Comradeship & Integrity. The TAS Students excelled in a number of activities:

- Winner of the Central Plateau Krypton Challenge 2019
- Top Team - Messenger Relay
- Top team – The Gun Run
- Top Team - Sharp Shooter
- Top Team – The March Pass
- Top Shot/Sharp Shooter – Jordan Meadows

23 Students completed a Barista Course at School the first Monday and Tuesday of the Holidays. This was worth 8 credits

Students took part in a woolhandling course (sponsored by MacKintosh Shearing) during the Holidays

The Level 1-3 Outdoor Education Students took part in a 2 day First Aid Course at School

The Junior Classes are also taking part in a Basic First Aid Course

Room 3 Travelled to Wellington for an overnight stay at the Zoo. They also visited Te Papa, and the Police Museum

4 Students, riding 5 bikes (4 Pit Bikes, 1 Motard), took part in the NZ Mini Moto GP at Manfield. This is an opportunity for Students to test Motor-bikes they have designed and made themselves

In early November, a number of Students are taking part in a Forklift Driving Course

Teachers are busy writing End of Year Reports. This is a massive commitment in terms of time and effort

The Year 9 Cohort held a successful Fund-Raising Gala - for their Whakatane Camp next term. The Students plan and run this

Learning Outside the Classroom activities since the last Meeting: -

Room 4 spent 2 days in Napier (National Aquarium, Aquatic Centre, Napier Museum)

Room 6 had a trip to Palmerston North (Te Manawa/Cloud 9)

Room 1 and 2 Trip to Palmerston North (Flip City)

Room 5 Trip to the Army Museum in Waikouaiti

Rooms 7 and 8 Camp - Napier (Splash Planet, Beach/Te Mata, Flip Out)

8 Students took part in a Forklift Course which was held at School. At the conclusion of the Course the boys earned 7 Level 3 Credits. This course trained the participants in all theory and practical aspects of forklift operation, and ensured they met Worksafe Forklift Operator Safety requirements. The programme introduced the students to the Road Transport, Distribution, and Warehousing Industry.

Year 1-6 Children have taken part of a Dog Safety Education Programme

Maria Helhoski Scholarship (\$10,000) Interviews were held last week.

Junior Classes have been involved in growing seeds, and planting at the Farm.

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 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)*

Staff were involved in Professional Development revisiting the Mokai Patea Curriculum, and TAS Values, facilitated by Nic Chase (see Goal 4)

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.

A whakatau was held on the first day of the Term to welcome a large number of new Students, their whanau, and Staff. This was very well attended by family and whanau.

Our partnership with Mokai Patea Services continued and strengthened further. We worked with them to coordinate Marae visits, and support for whanau. The Tamariki Mentoring Programme continued here (Monday 3.00-4.30), while the Rangitahi Mentoring Programme was relocated to the Youth Lobby. As well MPS continued to provide assistance with Breakfast (Terms 1 and 3), and Lunches (Terms 2 and 4).

The Year 13 English Class went on a hikoi to Opaea Marae, and Tikirere Falls

We welcomed the Trillian Trek Convoy with karakia and waiata

Three Kapa Haka Groups operated - Year 7/8 on Wednesday afternoons, and 2 Groups from Rooms 1-5 on Wednesday Block 2 (a total of 69 students). Tim ran this programme.

Tim Pekamu took Te Reo with Primary School Classes.

Julie Hart is taking Te Reo in Rooms 3 and 6.

Pare Bennet is taking a Year 9/10 Te Reo Option

Kapa Haka is going very well with 3 groups operating. One performed at the Matariki Mokai Dance Celebrations on Saturday Night. They were awesome. From struggling to sustain a Kapa Haka, we have potentially something that will grow and become a real strength.

The Year 9/10 Students took part in the Tu Matariki Wananga @ Winiata Marae. This proved a real success with very positive feedback from Students, Staff, and the marae.

Our Kapa Haka made their first public performance at the Mokai Patea Dance.

The Junior School has timetabled weekly Te Reo Sessions with Sarah Hay.

In Term 2 we had a Year 7/8 Te Reo (Sarah Hay) Option Running. Te Reo numbers for Options are continuing to grow, with a number of students taking the Option for the 2nd Term running.

Our Kapa Haka will be performing in the Raetihi Cultural Festival

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The Year 7/8 Te reo group performed for Members of the Anglican Church.

The Year 7/8 Te Reo Group performed with increasing confidence and enthusiasm in the Raetihi Cultural Festival last Friday. Te Reo is going from strength to strength, and we are looking at extending this to Year 9/10 next Year.

Domain	Strategic Goal	Target
School Finances and Property	To operate within Annual Grant Allocations	To continue to operate effectively within budgetary constraints;
	To develop a Cyclical Maintenance Programme	To begin the development of a 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 growing history of Taihape Area School;
	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	To continue to upgrade available technology, in particular computers;
		To continue to work with MoE to Roofing issues
		To continue ongoing development of the formal gardens;
		To continue ongoing maintenance of the School House - roof, internal painting, external repaint

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

The Budget was adopted at the first meeting of the Year.

#### **Funding for Extraordinary Roll Growth:**

“As your school’s roll has exceeded the trigger point for extraordinary roll growth funding, an additional operational funding payment of \$2,519.00 (GST incl.) has been approved. This amount will be paid in the January instalment.”

The Artificial Turf was groomed during the January holidays

I will be meeting with Greg Ryland (Education Services) to begin work on our 5YPP, and also to review the Cyclical Maintenance Programme

A new Data Projector was set up in the Hub. With the developments in Technology this could be cast from School Computers, or operated from our Cell phones

A display screen was set up in the Hub as well

4 new calves have been purchased for the Farm

**Farm** - water issues discussed. James Beattie is back running the Agriculture Programme, which includes Year 9/10, Students as well as some doing NCEA.

A Working Bee was held on Saturday 6th April.



**Horticulture** - The paddock between the Woolshed, and St Joseph's is to be subdivided into 4 to allow for rotational cropping. An orchard is planned, as is the construction of a Hothouse. As well as providing learning opportunities, these ventures are also expected to provide income streams.

**School House** - the iron on the School House Roof needs rescrewed.

**11 Wren Street** - We have been approached by LINZ (Land Information New Zealand) to consider declaring the House at 11 Wren Street surplus. The House would then enter the disposal programme and the money reinvested in TAS Infrastructure - potentially used for modernising and upgrading buildings.

At present LINZ has a Recycle Fund which will cover the third party costs of disposal e.g. valuation, real estate fees. The Board has decided to retain this property.

**MoE Meeting** - an extraordinary Meeting was held with the MoE to discuss issues relating to the School Buildings. Robyn took detailed Minutes of this.

Budget holders are doing a great job working within Budgetary constraints. A draft budget has been produced for 2020.

In lieu of the pending rebuild, the Cyclical Maintenance Programme has been put on hold. Remedial work will be completed, but only that considered essential, particularly if Health and Safety is compromised, or likely to be compromised.

Jenny, Andy L, and myself met with Emma Coker and Laura Keenan (MoE), and Geoff Ryland (Education Services), to discuss necessary steps to keep the School fully functional and without unnecessary disruption, in the period between now and the start of the rebuild, The goal is to maintain business as usual.

We have received a request for information relating to the original construction of Taihape Area School. This was an OIA Request. The OIA has been worked through with support from an Advisor from NZSTA. The key organisations have been contacted advising them of the request, and that some of their documents fall within scope.

The first Meeting has been held to begin work on the Rebuild Project. This was attended by the steering committee, Clive Rennie (MoE Wanganui, and Emma Coker (MoE Delivery Manager), and Mark Osborne.

Mark is a Senior Advisor in Future-Focused Education, particularly in the areas of innovative learning environments, leadership, and modern learning practice. He helps organisations design, and build great spaces to learn while helping educators develop the capacity to make the most of those spaces.

Money unspent from the original build is to be written off - see letter below.

School Donations - Letter from the Ministry:-

"Dear Andrew

**Taihape Area School**

The Board of Trustees for Taihape Area School delivered their new school project in the early 2000's, with funding provided by the Ministry of Education

The School has identified through the annual accounts that they have been carrying a liability in their accounts for the unspent money from this project. This sum of \$108,793.28 is technically repayable to the Ministry.

I am writing to advise that Taihape Area School is not required to repay any funds provided to build the New School.

You will need to work with the Board's accountants and the Ministry's School Finance Adviser David Hyland to show the appropriate adjustment on your accounts. David can be contacted by email [david.hyland@education.govt.nz](mailto:david.hyland@education.govt.nz) or phone 04 463 8673.

Should you have any queries on this matter, please contact David or myself.

Yours sincerely

Laura Keenan

Infrastructure Manager Education Infrastructure Services"

Domain	Strategic Goal	Target
Personnel	<p>To continue to provide quality PLD opportunities for Staff</p> <p>To embed Appraisal Processes and develop Teachers who are reflective practitioners</p>	<p><b>Professional Development 2019:</b> Begin Teacher upskilling to enable the implementation of the Digital Technologies Curriculum in 2020.</p> <p>Estelle Albert-Ubels (Special Education) - anxiety</p> <p>DP and AP attend New Zealand Area Schools Conference</p> <p>Balanced Reading Programmes - Year 0-8 Teachers</p> <p>Restorative Practice</p> <p>PB4L</p> <p>Bill Rogers - Behaviour Management</p> <p>Nic Chase - Mokai Patea Story/Curriculum, unpack TAS Values</p> <p>New Zealand Primary School Teachers' Conference 2019</p>

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

## Meeting Structure

We begin each Monday with a Staff Briefing @ 8.00am. This is specifically for Housekeeping purposes.

Tuesdays are set aside for Meetings - Team Meetings alternate with Whole Staff Meetings. Business comprises a mixture of Housekeeping/Organisation/Administration, and Professional Development

## MoE Emergency Trial

Recently we took part in the trial of an Emergency App for the Ministry of Education (MoE). They were testing an App developed to provide instant communication with Schools in the event of an emergency/crisis situation.

## Industrial Action

School was closed for Instruction on Wednesday, 29th May, because of combined NZEI and PPTA Industrial Action.

[Information for Trustees](#)

[I Back the Teachers - Facebook](#)

## Professional Development

Mokai Patea Curriculum and TAS Values: Nic Chase:-

### Co-constructing the 'Mokai Patea' Curriculum

<b>TAS JOURNEY</b> <ul style="list-style-type: none"><li>Unpacking the values</li></ul>
<b>Ka hikitia</b> <ul style="list-style-type: none"><li>Productive Partnerships</li><li>Culture Counts</li><li>AKO – teaching &amp; Learning</li></ul>
<b>Te Kauhua lessons learned</b> <ul style="list-style-type: none"><li>Place Based education</li><li>co-construction Whanau engagement practises</li></ul>

School waiata unpacked and meaning (story/history) explained

Google Classroom - presentation for Staff by Amy Coker and Jason Fellingham

Scholastic Maths - induction for new staff

Appraisal - introduction for new staff

Scott Wallace (American Educationalist) facilitated a Staff Meeting, providing an American perspective on PB4L

Balanced Reading Programme - Sally Sill worked with the Year 1-8 TEAM

Begin Teacher upskilling to enable the implementation of the Digital Technologies Curriculum in 2020.

Estelle Albert-Ubels (Special Education) - anxiety

DP and AP attend New Zealand Area Schools Conference

Balanced Reading Programmes - Year 0-8 Teachers

Restorative Practice/PB4L

Bill Rogers - Behaviour Management

Nic Chase - Mokai Patea Story/Curriculum, unpack TAS Values

New Zealand Primary School Teachers' Conference 2019

Estelle Albert-Ubels (MoE) - 3 sessions/workshops on Anxiety, and the impact this has on Student's engagement and learning - themes covered included interacting with ADD Children, emotional development, emotional coaching. Relationships, calming strategies.

Leadership - Leah Collings (2 Day Course in Wellington)

#### **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.

Librarian Robyn Somerville, ran a session for all Teachers on *Accessit Library*, a huge resource that has been under utilised

Richard attended a NZEI Principals' Reference Group Meeting (with Paul Nees)

#### **PB4L**

PB4L - induction for new staff, including how to enter KAMAR Data

Active Supervision

Class Engagement

Differentiation

Circles - Relationship Building/Teaching

New Staff had PB4L with a Leah Vennell, a PB4L Support facilitator

Amy Coker introduced a new PB4L Website she has developed. See the link below:

<https://sites.google.com/tas.school.nz/tas-pb4l/home>

#### **Professional Development**

4 Junior Teachers attended a Course, facilitated by Joseph Driessen, on Attachment. This was in Palmerston North and was highly valued by the Teachers involved.

<http://www.educationanswers.com/html/about.htm>

The Junior Team attended a 2-day Karen Boyes Course (*The Art and Science of Teaching*) during the holidays. This was held here (See appendix 1)

The Junior Staff had a Workshop on Early Reading/Guided Reading with Judy Aitkin

Estelle Albert-Ubels ran (2) sessions on Relationships and the Power of Attachment

Amy, Emily, Emma, and Huia attended a course on Boys and Literacy

#### **PB4L**

TFI Survey

Introduction of new PB4L Matrix

Jude Hardwidge participated in the CAYAD Course (Community Action on Youth & Drugs) in Wanganui

Jude attended a Sport Wanganui Workshop

Sharyn and Anne took part in a PB4L Workshop

Karen Clark has attended a Digital Technologies Conference in Wellington

Bev Syme attended a HETTANZ (Home Economics and Technology Teachers Association of New Zealand) Workshop in Wellington - on Deconstructed Desserts (Food Technology and Science)

Jason, Sharyn, Bev, Shona, Simon, and Cole attended a Mini-Conference in Palmerston North on Restorative Practice

Domain	Strategic Goal	Target
Community Engagement	To continue to foster positive relationships with all sectors of the Community	<p>The School will continue to 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, Taihape Community Trust;</p>

		Co-construct Community Relationships to support the growth of TAS Students.
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**Outcomes** (*Analysis and Reflection*)

A number of Staff helped out at the Taihape A and P Show, in particular with the Gumboot Throwing.

Students were involved in the Waitangi Day Celebrations

The Whatatau to welcome new Students and Staff was very well attended, in fact it was the largest turn-out we have ever had.

5 Students applied for positions on the Rangitikei Youth Council. After providing written applications and attending a formal interview, Mackenzie Morgan, Erika Elers, and Caryse Clark were selected to be on the Youth Council. Erika was elected Chairperson, and Caryse appointed Executive Officer

Head Boy (Jason Squires). and Head Girls (Emma Fellingham and Erika Elers), attended a Taihape Community Board Meeting

Sarah Squires became a member of the Taihape Fire Brigade

We held Mufti-Days to support the New Zealand Heart Foundation, the local Muslim Community (this raised \$490), St Johns' Ambulance, Pink Shirt Day (anti-bullying), and the Westpac Helicopter Appeal.

As part of the Taihape Older and Bolder "*What Matters to You Day*", a number of Students acted as Technology Mentors/experts. This was a very worthwhile experience for the students involved

A number of Staff assisted with Gumboot Throwing at the New Zealand Rural Games in Palmerston North, and with the World Championships held here in Taihape.

We hosted the Triallian Trek (formerly the Variety Bash), as part of their North Island Tour.

We acknowledged the Christchurch tragedy with a minutes silence, karakia, and waiata. Students were also given opportunities to discuss the situation in their classes, or if required with Youthline. Parents were also provided with information and suggestions for supporting their children and to help them deal with a very confronting situation

Staff were involved in a number of Community Activities - Simon Eastick ran Ballroom Dancing, and Julie Hart assisted with Gymnastics Coaching.

The Ramblers Cycling Club from Napier used the School as a starting base for a race over the Gentle Annie

12 Students assisted Taihape RSA with the Poppy Day Collection.

A Drama Club used Room 11 on Wednesdays after School - this is for School aged children.

The after School Code Club was open to children from other Schools.

A number of Students were part of the Taihape MAD (Making a Difference) group. This is facilitated by Michael Andrews



We held Mufti-Days to support the Pink Shirt Day (anti-bullying), St John's Ambulance, the Westpac Helicopter Appeal, Daffodil Day, and the Fred Hollows Foundation (supporting local Policeman Justin Moore who is competing in the Eureka Tower Challenge)

Year 9 Students were gifted Bibles from Gideons.

Taihape Police visited to play Futsal v our Students.

The Mokai Dance/Disco was held in the Hub. This was a very well organised Disco as part of the Matariki Celebrations.

Community groups had the opportunity to use the Ice Rink. During Week 8, Term2, we hosted a mobile Ice Skating Rink - this was initiated by Junior Teacher, Julie Hart. The Rink was set up in the MFC, and skating was the PE focus during its time here. All Students from Year 1-10 had 2 timetabled sessions, and received formal lessons during this time. As well the Rink was available to the Public after School Hours, and on Saturday and Sunday. A number of Country Schools were also timetabled in to the programme.

Staff had a Curling Evening on the Thursday, with Community Teams Curling on Friday.

A new group has formed focusing on Youth and Community Service. The group is called Youth 4 Youth.

A number of Students attended a Festival for the Future Forum in Lower Hutt.

Mokai Patea Services provided assistance with transportation to the Wanganui Regional Chess Tournament. Ngawini Martin acted as driver and supporter

Contributing Schools and a large number of Community Members attended the NZ Navy Concert in the MFC

The U15 Rugby Boys painted the internal walls of the Memorial Park Grandstand

The Hub was used for a Rangitikei District Council Election Launch. The School Band provided entertainment during the evening.

Following are the confirmed advertisers wishing to support the Taihape Area School App (**Skool Loop**):-

- Taihape Pharmacy
- Tweeddale Contracting LTD
- Taihape Tyre Centre
- Marie Frost – Harcourts
- Stephen Harris Livestock LTD
- D & K Plumbing
- Treadwell Gordon
- Ken Deighton Digger Hire
- Taihape Aquatic Centre

31 students are attending the 2019 Young Leaders Workshop (today and tomorrow). This is a Rangitikei District Council initiative, and the goal is to build a Gumboot Volunteer Army to play a leading role in the future of volunteering in Taihape - - working with the Taihape Community Development Trust

A number of Students helped out with the Taihape 125th Celebrations last weekend.

The Taihape Drama Club is using Classrooms to Practice for their forthcoming Show "Mama Mia"

We entered the Annual Christmas Parade (held on Saturday 30th November)

The Taihape 7's Team used the MFC for training

The Turf was used by Community Groups during Term 4:

- Junior Tennis Thursday 3.00-4.00pm
- Community Tennis Thursday 5.00-8.00pm
- Junior Cricket Wednesday 4.00-5.00pm

### **Strike for Climate Change**

A number of Students travelled to Palmerston North to march in the Strike for Climate Change.

Our "Kiwi-anna" Themed Float is entered in the Christmas Parade on Saturday

A group of Year 7/8 Students helped the Anglican Church spread bark on their gardens

Anaru Hawira assisted Michael Andrews on his Treaty of Waitangi Display Tour

Teacher Aide, Bronwyn Troon, travelled to Christchurch to assist with the Gumboot Throwing at the Canterbury A&P Show

The Kapa Haka group performed for members of the Anglican Church, as a thank you for their support with the Breakfast Programme

Tim and his Art Students created a Memorial Sign to commemorate the Historic effort of the Taihape Rugby Team winning the Wanganui Premier Rugby Competition. They also created Murals depicting the other Local Rugby Clubs.

The Staff played softball v Mokai Patea Services, topped up with other Community Members

## **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**

- 74.1% of all students are achieving at or above the expected Curriculum Level for Reading. 56% of all students are achieving at or above the expected Curriculum Level for Writing. 63.5% of all students are achieving at or above the expected Curriculum Level for Math'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

### Curriculum Levels

79.5% of all students are achieving at or above the expected Curriculum Level for English. 84.1% of all students are achieving at or above the expected Curriculum Level for Math's.

Year 9 Maths Data	2018	2019
Below	32%	35%
At	59%	55%
Above	9%	10%
At/Above	68%	65%

Year 9 English Data	2018	2019
Below	21%	15%
At	54%	55%
Above	25%	30%
At/Above	79%	85%

Year 10 Maths Data	2018	2019
Below	52%	13%
At	33%	75%
Above	15%	13%
At/Above	58%	86%

Year 10 English Data	2018	2019
Below	37%	25%
At	52%	63%
Above	11%	13%
At/Above	63%	76%

## NCEA Results

	Participation		Roll Based	
Level 1	87.5%	Up 7.5%	37.5%	Down 12.5%
Level 2	100.0%	Same	53.8%	Down 7.3%
Level 3	42.1%	Up 12.9%	42.1%	Down 19.0%
UE	6.0%	Up 10.1%	31.6%	Down 9.4%

### 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 Workshops, Reading and Mathematics PLD in the Junior School)  
Implementation of Digital Technologies Curriculum

PLD opportunities will be provided for Teachers to enhance cultural and linguistic practices that support teaching and learning for all Students Utilise a range of teaching and learning platforms including UCOL, Net NZ, Correspondence School, Gateway, STAR Continually review the progress of all Students, and modify programmes accordingly Utilise a range of ICT Resources, including online environments and Apps, to support class programmes			
When	What	Who	Indicators of Progress
2019+	PB4L PLD PB4L Data used to inform decision making	PB4L Change Team MOE SMT	Improved Behaviour School-wide Higher levels of Student Engagement Higher levels of Academic Achievement
<b>Monitoring</b> – Student Outcomes will be monitored every term. Programmes will be modified to ensure ongoing progress.			
<b>Resourcing</b> – MOE Bulk Grant			

## Outcomes *(Analysis and Reflection)*

# Year 0-8 : End of Year Data 2019

## Reading

**74% of all students are achieving at or above the expected level for Reading** (74.1% at end of 2018).

26% of all students are below or well below the expected level for Reading.

66% of Maori students are achieving at or above the expected level for Reading (**76%** at end of 2018).

86% of NZ European students are achieving at or above the expected level for Reading (84.6% at end of 2018).

68% of Boys are achieving at or above the expected level for Reading (73.1% at end of 2018).

81% of Girls are achieving at or above the expected level for Reading (75.3% at end of 2018).

93% of Year 0 Students are achieving at or above the expected level for Reading.

58% of Year 1 Students are achieving at or above the expected level for Reading.

60% of Year 2 Students are achieving at or above the expected level for Reading.

81% of Year 3 Students are achieving at or above the expected level for Reading.

61% of Year 4 Students are achieving at or above the expected level for Reading.

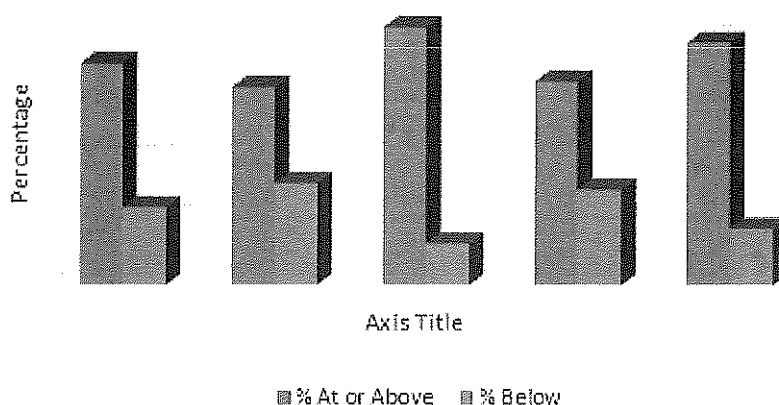
73% of Year 5 Students are achieving at or above the expected level for Reading.

76% of Year 6 Students are achieving at or above the expected level for Reading.

74% of Year 7 Students are achieving at or above the expected level for Reading

88% of Year 8 Students are achieving at or above the expected level for Reading.

## Reading 2019



## Reading – End of Year 2019

	All (1)	Maori (2)	European (3)	Male (4)	Female (5)
% At or Above	74	66	86	68	81
% Below	26	34	14	32	19

## Writing

**67% of all students are achieving at or above the expected level for Writing** (56% at end of 2018).

33% of all students are below or well below the expected level for Writing.

59% of Maori students are achieving at or above the expected level for Writing (52% at end of 2018).

76% of NZ European students are achieving at or above the expected level for Writing (57.7% at end of 2018).

56% of Boys are achieving at or above the expected level for Writing (50% at end of 2018)

80% of Girls are achieving at or above the expected level for Writing (62% at end of 2018).

86% of Year 0 Students are achieving at or above the expected level for Writing.

74% of Year 1 Students are achieving at or above the expected level for Writing.

65% of Year 2 Students are achieving at or above the expected level for Writing.

68% of Year 3 Students are achieving at or above the expected level for Writing.

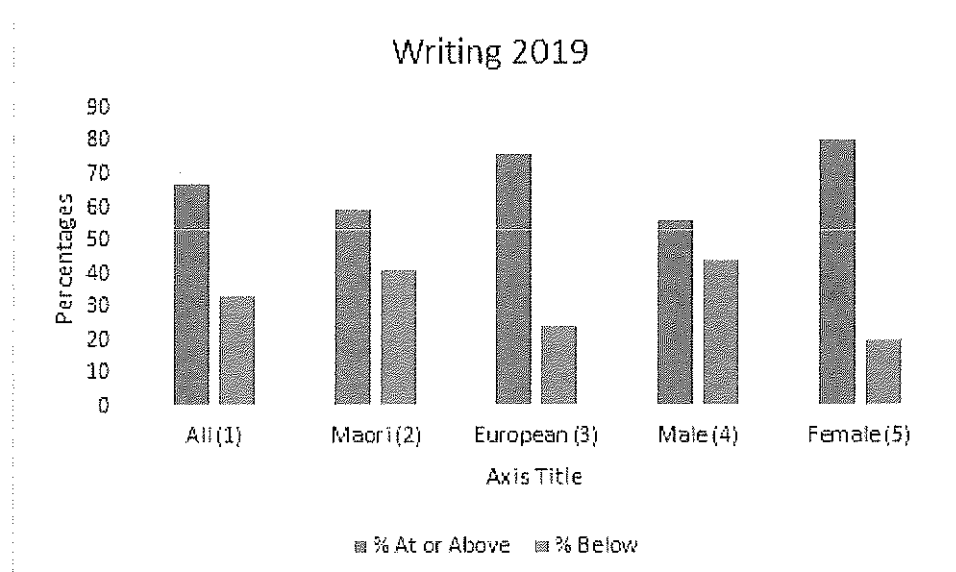
33% of Year 4 Students are achieving at or above the expected level for Writing.

73% of Year 5 Students are achieving at or above the expected level for Writing.

62% of Year 6 Students are achieving at or above the expected level for Writing.

59% of Year 7 Students are achieving at or above the expected level for Writing.

77% of Year 8 Students are achieving at or above the expected level for Writing.



### Writing – End of Year 2019

	All (1)	Maori (2)	European (3)	Male (4)	Female (5)
% At or Above	67	59	76	56	80
% Below	33	41	24	44	20

## Mathematics

**78% of all students are achieving at or above the expected level for Math's** (63.5% at end of 2018).

22% of all students are below or well below the expected level for Math's.

76% of Maori students are achieving at or above the expected level for Math's (59% at end of 2018).

81% of NZ European students are achieving at or above the expected level for Math's (69% at end of 2018).

77% of Boys are achieving at or above the expected level for Math's (64.6% at end of 2018).

91% of Girls are achieving at or above the expected level for Math's (62% at end of 2018).

100% of Year 0 Students are achieving at or above the expected level for Math's.

100% of Year 1 Students are achieving at or above the expected level for Math's.

60% of Year 2 Students are achieving at or above the expected level for Math's.

81% of Year 3 Students are achieving at or above the expected level for Math's.

61% of Year 4 Students are achieving at or above the expected level for Math's.

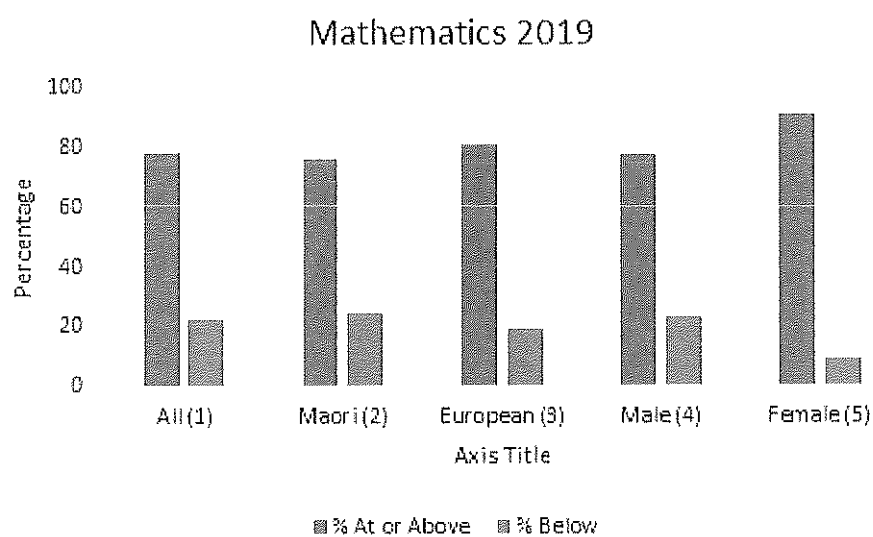
73% of Year 5 Students are achieving at or above the expected level for Math's.

76% of Year 6 Students are achieving at or above the expected level for Math's.

74% of Year 7 Students are achieving at or above the expected level for Math's.

88% of Year 8 Students are achieving at or above the expected level for Math's.





**Mathematics – End of Year 2019**

	All (1)	Maori (2)	European (3)	Male (4)	Female (5)
% At or Above	78	76	81	77	91
% Below	22	24	19	23	9

# TAIHAPE AREA SCHOOL

## Kiwisport Report - 2019



Last year we received \$2,470.47 for Year 1-8, and \$2,679.95 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 net costs for 2019 were as follows:

Netball	745
Area Schools	1,983
Rugby	863
Sports Levies	392
Athletics	151
Basketball	531
Squash	291
Volleyball	383
Sports Exchange	408
Touch	<u>1,134</u>
<b>Total</b>	<u><b>\$6,870</b></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 7

## 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

A number of people can work on an application using the same log in details as long as only

# Sport NZ Rural Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application SNZ007 From Nga Tawa Diocesan School

Form Submitted 19 Mar 2021, 1:35pm NZDT

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 \*

Nga Tawa Diocesan School

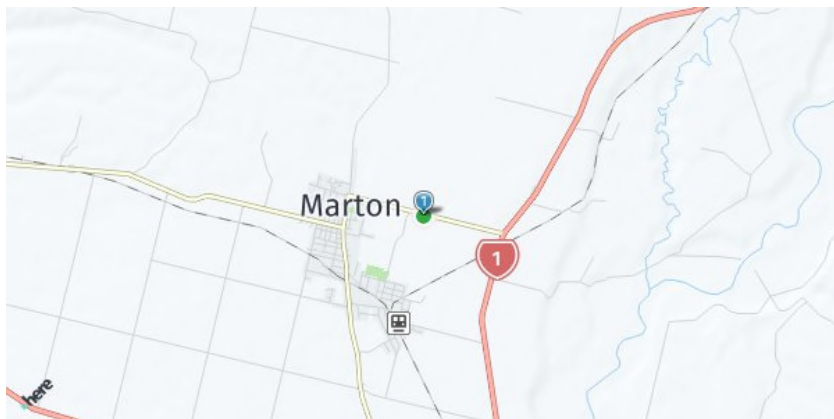
### Contact Name: \*

Claire Horner

### Organisation primary address \*

164 Calico Line

Marton Marton 4787 New Zealand



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

### Contact postal address \*

164 Calico Line

Marton Marton 4787 New Zealand

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

### Contact primary phone number \*

063276429

### Applicant mobile phone number

### Contact primary email \*

hornerclaire@ngatawa.school.nz

Must be an email address.

### Organisation office email

larkansue@ngatawa.school.nz

Must be an email address.

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ007 From Nga Tawa Diocesan School**  
Form Submitted 19 Mar 2021, 1:35pm NZDT

**Organisation primary website**

Must be a URL.

**Organisation NZ Charity Registration Number (CRN)**  
CC37746

New Zealand Charities Register Information	
Reg Number	CC37746
Legal Name	Nga Tawa Diocesan School
Other Names	
Reg Status	Registered
Charity's Street Address	164 Calico Line RD 1 Marton 4787
Charity's Postal Address	P O Box 1101 Marton 4710
Telephone	06 327 6429
Fax	06 327 7954
Email	bursar.nga.tawa@xtra.co.nz
Website	http://www.ngatawa.school.nz
Reg Date	12:00am on 30 Jun 2008

Information retrieved at 2:05pm today

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: Nga Tawa Diocesan  
School

Account Number: 123211002744200

Must be a valid New Zealand bank account format.

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

Filename: ASB Dio Account.pdf

File size: 37.2 kB

**Are you GST registered? \***

☒ Yes ☐ No



**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ007 From Nga Tawa Diocesan School**  
Form Submitted 19 Mar 2021, 1:35pm NZDT

**GST Number \***

11104967

numbers only

## Organisation Details

**\* indicates a required field**

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

175

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?**

175

Must be a number.

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

- ☐ Yes  
☒ No

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

60

Must be a number.

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

Travel to and from sporting events eg.

1. weekly hockey matches,
2. weekly netball matches,
3. weekly athletics meetings
4. weekly Badminton matches
5. weekly Volleyball matches

## Financial details

**\* indicates a required field**

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

## **Budget**

### **Income**

Sport NZ funding	\$4,042.50
other grants/funding	\$0.00
your contribution	\$23,430.00

## **Budget Totals**

### **Total Income Amount**

\$27,472.50

This number/amount is calculated.

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

**Please supply details below:**

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: 2019 Audited and Signed - Dio Trust Board.pdf

File size: 5.7 MB

**\***

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Filename: Budget for Rural travel.xlsx

File size: 11.4 kB

## **Declaration**

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ007 From Nga Tawa Diocesan School**  
Form Submitted 19 Mar 2021, 1:35pm NZDT

**\* 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 Rangitīkei 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: \***

Claire Horner

**Contact phone number \***

063276429

**Budget for rural travel 2021**

Term	Sport	Day	vans	weeks	petrol @ 50c/l	Venue	km to venue	Drivers hours	Drivers @ \$20/hr	Total Drivers	Total petrol
Term 1	Volleyball	Mondays		2	8	\$20.00 Palmerston North	40	3	120	\$1,920.00	\$320.00
	Athletics	Tuesdays		2	8	\$20.00 Palmerston North	40	4	160	\$2,560.00	\$320.00
	Touch	Tuesdays		1	8	\$20.00 Palmerston North	40	2	80	\$640.00	\$160.00
	Cricket	Wednesdays		1	8	\$20.00 Palmerston North	40	2	80	\$640.00	\$160.00
Term 2	Badminton	Mondays		2	8	\$20.00 Palmerston North	40	2.5	100	\$1,600.00	\$320.00
	Netball	Mondays		1	8	\$17.50 Whanganui	35	2	70	\$560.00	\$140.00
	Hockey 2nd	Mondays		1	8	\$20.00 Palmerston North	40	2.5	100	\$800.00	\$160.00
	Hockey 1st	Tuesdays		2	8	\$20.00 Palmerston North	40	3	120	\$1,920.00	\$320.00
	Cross Country	Saturdays		1	8	\$20.00 Palmerston North	40	3	120	\$960.00	\$160.00
	Netball	Saturdays		1	8	\$20.00 Palmerston North	40	4	160	\$1,280.00	\$160.00
Term 3	Badminton	Mondays		2	7	\$20.00 Palmerston North	40	2.5	100	\$1,400.00	\$280.00
	Netball	Mondays		1	7	\$17.50 Whanganui	35	2	70	\$490.00	\$122.50
	Hockey 2nd	Mondays		1	7	\$20.00 Palmerston North	40	2.5	100	\$700.00	\$140.00
	Hockey 1st	Tuesdays		2	7	\$20.00 Palmerston North	40	3	120	\$1,680.00	\$280.00
	Cross Country	Saturdays		1	7	\$20.00 Palmerston North	40	3	120	\$840.00	\$140.00
	Netball	Saturdays		1	7	\$20.00 Palmerston North	40	4	160	\$1,120.00	\$140.00
Term 4	Volleyball	Mondays		2	6	\$20.00 Palmerston North	40	3	120	\$1,440.00	\$240.00
	Athletics	Tuesdays		2	6	\$20.00 Palmerston North	40	4	160	\$1,920.00	\$240.00
	Touch	Tuesdays		1	6	\$20.00 Palmerston North	40	2	80	\$480.00	\$120.00
	Cricket	Wednesdays		1	6	\$20.00 Palmerston North	40	2	80	\$480.00	\$120.00
										\$23,430.00	\$4,042.50

**INDEPENDENT AUDITOR'S REPORT*****To the Trustees of the Nga Tawa Diocesan Trust Board*****Opinion**

We have audited the financial statements of Nga Tawa Diocesan Trust Board, which comprise the statement of financial position as at 31 December 2019, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements on pages 2 to 21 present fairly, in all material respects, the financial position of the Nga Tawa Diocesan Trust Board as at 31 December 2019, and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR) issued by the New Zealand Accounting Standards Board.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Nga Tawa Diocesan Trust Board in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Nga Tawa Diocesan Trust Board.

**Responsibilities of Those Charged with Governance for the Financial Statements**

Those charged with governance are responsible on behalf of the Nga Tawa Diocesan Trust Board for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR), and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, those charged with governance are responsible on behalf of the Nga Tawa Diocesan Trust Board for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate Nga Tawa Diocesan Trust Board or to cease operations, or have no realistic alternative but to do so.

**Auditor's Responsibilities 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 conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.



A further description of the auditor's responsibilities for the audit of the financial statements is located at the XRB's website at:

[https://xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/](https://xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/)

### **Restriction on Responsibility**

This report is made solely to the trustees, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*CKS Audit*

**CKS Audit  
PALMERSTON NORTH**

**9 July 2020**



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# **NGA TAWA DIOCESAN TRUST BOARD**

## **CONSOLIDATED FINANCIAL STATEMENTS**

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**FOR THE YEAR ENDED 31 DECEMBER 2019**

# NGA TAWA DIOCESAN TRUST BOARD

Financial Statements - For the year ended 31 December 2019

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# NGA TAWA DIOCESAN SCHOOL

## 2019 BOARD OF DIOCESAN TRUSTEES

### **President**

The Bishop of Wellington, Bishop Justin Duckworth

### **Chairperson**

Mr R Dalrymple

### **Deputy Chairperson**

Mrs A Watters

### **Diocesan Trustees**

Mrs B Andrews  
Mr M Strang

Mrs K Bryant  
Mr M Chamberlain  
Mrs S McVerry (Retired)

Mrs K Greenway  
Mrs J Hornblow  
Mr C Bone

### **Secretary**

Mrs H J Campbell

### **Bankers**

ASB Bank Limited  
P O Box 2050  
Palmerston North 4440

### **Auditors**

CKS Audit (Cotton Kelly Smit Limited)  
PO Box 5257  
Palmerston North 4410

### **Solicitors**

Evans Henderson Woodbridge  
P O Box 326  
Marton 4741

**Nga Tawa Diocesan Trust Board**  
**Consolidated Statement of Comprehensive Revenue and Expense**  
**For the year ended 31 December 2019**

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
<b>Exchange</b>				
Fee Income		2,939,853	3,056,714	3,060,798
Attendance Dues	2	86,517	89,400	96,907
Rental / Hireage of Facilities		97,733	90,000	88,757
Activity Accounts	3	402,230	288,391	394,848
Trading Accounts	4	26,027	16,000	57,198
<b>Non Exchange</b>				
MoE Property Grant		118,350	121,000	153,217
Occupancy Grant	18	254,361	254,361	254,361
Interest Earned		5,055	6,000	7,668
Donations Other		34,869	5,000	54,958
Other Revenue		301,904	108,988	238,985
Agency Account	3	511,291	78,773	549,559
Loss (Gain) on Disposal of Property, Plant and Equipment		-	-	79,554
		<b>4,778,190</b>	<b>4,114,627</b>	<b>5,036,810</b>
<b>Expenses</b>				
Boarding	5	835,693	738,000	770,395
Administration	6	370,947	351,384	428,713
Finance Costs		157,488	162,080	172,803
Property	7	349,778	282,000	377,201
Salaries & Superannuation		2,011,185	1,749,211	1,841,911
Occupancy Grant	18	254,361	254,361	254,361
Grant to School BoT		400,000	275,000	226,000
Agency Account	3	495,807	84,273	543,473
Activity Account	3	228,858	130,391	230,590
Trading Accounts	4	16,285	10,000	38,571
Sundry Costs		-	-	4,716
Depreciation	8	302,932	300,923	307,570
		<b>5,423,334</b>	<b>4,337,623</b>	<b>5,196,304</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(645,144)</b>	<b>(222,996)</b>	<b>(159,494)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(645,144)</b>	<b>(222,996)</b>	<b>(159,494)</b>



**Nga Tawa Diocesan Trust Board**  
**Consolidated Statement of Changes in Net Assets/Equity**  
**For the year ended 31 December 2019**

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	2,443,868	2,443,872	2,603,362
Total comprehensive revenue and expense for the year	(645,144)	(222,996)	(159,494)
Equity at 31 December	1,798,724	2,220,876	2,443,868
Retained Earnings	1,798,724	2,220,876	2,443,868
Reserves	-	-	-
Equity at 31 December	1,798,724	2,220,876	2,443,868



**Nga Tawa Diocesan Trust Board**  
**Consolidated Statement of Financial Position**  
**As at 31 December 2019**

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	400,604	184,768	184,768
Accounts Receivable from Exchange Transactions	10	185,015	208,802	105,201
Prepayments		7,643	12,000	14,638
Inventories	11	9,416	18,000	23,965
		<u>602,678</u>	<u>423,570</u>	<u>328,572</u>
<b>Current Liabilities</b>				
GST Payable		67,910	65,000	(8,856)
Accounts Payable	14	430,838	450,424	437,148
Borrowings - Due in one year	15	158,504	158,504	201,732
Revenue Received in Advance	16	1,230,729	608,010	543,090
Bonds Held on Behalf - Due in one year	16	-	-	12,000
Finance Lease Liability - Current Portion	17	32,077	32,077	34,837
		<u>1,920,058</u>	<u>1,314,015</u>	<u>1,219,951</u>
<b>Working Capital Surplus / (Deficit)</b>		<u>(1,317,380)</u>	<u>(890,445)</u>	<u>(891,379)</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	6,139,451	6,134,426	6,419,424
		<u>6,139,451</u>	<u>6,134,426</u>	<u>6,419,424</u>
<b>Non-current Liabilities</b>				
Borrowings	15	3,014,738	3,014,496	3,043,491
Finance Lease Liability	17	8,609	8,609	40,686
		<u>3,023,347</u>	<u>3,023,105</u>	<u>3,084,177</u>
<b>Net Assets</b>		<u>1,798,724</u>	<u>2,220,876</u>	<u>2,443,868</u>
<b>Equity</b>		<u>1,798,724</u>	<u>2,220,876</u>	<u>2,443,868</u>





**Nga Tawa Diocesan Trust Board**  
**Consolidated Statement of Cash Flows**  
**For the year ended 31 December 2019**

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Fee Income		3,633,632	3,328,425	3,170,089
Other Revenue		1,350,217	585,847	1,348,821
MoE Property Grant		118,350	121,000	153,217
Grant to School BoT		(401,000)	(350,000)	(180,000)
Goods and Services Tax (net)		76,766	55,000	6,817
Payments to Employees		(1,991,715)	(1,748,801)	(1,834,377)
Payments to Suppliers		(2,283,306)	(1,733,746)	(2,364,364)
Interest Paid		(158,073)	(162,080)	(166,303)
Interest Received		5,055	6,000	7,668
<b>Net cash from / (to) the Operating Activities</b>		<b>349,926</b>	<b>101,645</b>	<b>141,568</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	304,308
Purchase of PPE (and Intangibles)		(27,272)	(17,831)	(239,776)
Proceeds from Sale of Investments		-	-	13,547
<b>Net cash from / (to) the Investing Activities</b>		<b>(27,272)</b>	<b>(17,831)</b>	<b>78,079</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(34,837)	(39,314)	(37,971)
Loans Received		-	-	29,000
Repayment of Loans		(71,981)	(44,500)	(66,777)
<b>Net cash from Financing Activities</b>		<b>(106,818)</b>	<b>(83,814)</b>	<b>(75,748)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>215,836</b>	<b>-</b>	<b>143,899</b>
Cash and cash equivalents at the beginning of the year	9	184,768	184,768	40,869
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>400,604</b>	<b>184,768</b>	<b>184,768</b>

The statement of cash flows records only those cash flows directly within the control of the Trust Board. This means the use of land and buildings grant and expense have been excluded.



# **Nga Tawa Diocesan Trust Board**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

### **a) Reporting Entity**

Nga Tawa Diocesan Trust Board is a Trust Board established in 1921, initially Incorporated under the Religious Charitable and Educational Trust Act 1908, and then subsequently incorporated under the Charitable Trust Act 1957. The Trust Board also became a registered charity under the Charities Act 2005, in June 2008.

The Trust Board was established to provide a boarding and day school for girls which caters for the needs of families from all districts of New Zealand and overseas regardless of their race or creed, which are desirous of a strongly based Anglican Diocesan School education in a boarding school in a rural locality.

The Trust Board along with the Board of School Trustees will seek to provide:

- each girl with a balanced education that assists her mental, physical, social and aesthetic and spiritual development, including the training in Christian Character and in the truths of the Christian Faith;
- each girl with the opportunity to develop a sense of enjoyment and satisfaction in learning, an urge to inquire and a desire for further learning;
- an environment in which the girls are happy, encouraged, healthy, comfortable, stimulated and prepared for life after leaving school.

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

#### **Reporting Period**

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019.

#### **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 financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Trust Board 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".

#### **Standard early adopted**

The Trust Board has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 24.

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

The Trust Board qualifies for Tier 2 as the Board 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.

#### **Consolidation**

These financial statements include the consolidation of the transactions of "The Nga Tawa Trust", a Charitable Trust that is controlled by the Diocesan Trust Board, using the Purchase Method. Three trustees of the Nga Tawa Trust are Trustees of the Diocesan Trust Board. Separate Parent and Consolidated columns have not been presented, refer to Note 21 of the Financial Statements.

#### **Specific Accounting Policies**

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





# **Nga Tawa Diocesan Trust Board**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

### ***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 Trust Board reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Trust Board 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***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the Trust Board. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

The Trust Board reviews the details of lease agreements at the end of each reporting date. The Trust Board believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at Note 17.

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

The Trust Board reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The Trust Board believes all grants received have been appropriately recognised as a liability if required. Government grants are recognised in the Statement of Comprehensive Revenue and Expenses.

### ***Change in Accounting Policy***

Other than the early adoption of PBE IFRS 9 Financial Instruments, there have been no changes in accounting policy, all policies have been applied on basis consistent with those used in previous years.

## **c) Revenue Recognition**

### ***Government Grants***

The Trust Board receives funding from the Ministry of Education.

Property Maintenance grants are recorded as revenue when the Trust Board has the rights to the funding, which is in the year that the funding is received.

### ***Other Grants***

Other grants are recorded as revenue when the Trust Board 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.

### ***Use of Land and Buildings***

The use of land and buildings are not received in cash by the Trust Board as they equate to the deemed expense for the School using the land and buildings which are owned by the Trust Board as the Proprietor. Use of land and building are recorded as income in the period the School uses the land and building.

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

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

### ***Interest Revenue***

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



# **Nga Tawa Diocesan Trust Board**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

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

The property from which the School operates is owned by the Trust Board as the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash income from the School.

### **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**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Trust Board applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

Accounts Receivable represents items that the Trust Board 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 Trust Board realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Trust Board 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 including Livestock on Hand**

Inventories are consumable items held for sale and are comprised of Stationery and Livestock. 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. Livestock have been valued using National Average Market Values as allowed by the Inland Revenue Department.

### **j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested.

### **k) Property, Plant and Equipment**

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

Property, plant and equipment acquired with individual values under \$1,500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense. Similarly, wasting assets have been replaced as necessary and 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.





# **Nga Tawa Diocesan Trust Board**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

### **Leased Assets**

Leases where the Trust Board 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 Trust Board 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:

Building & improvements	50 years
Carpet	3 1/2 years
Furniture, Fittings and Equipment	10 years
Plant & Equipment	1 1/2 - 5 years
Information and communication technology	2 1/2 - 5 years
Motor vehicles	4 1/2 - 5 years
Leased Assets	5 years

### **l) Intangible Assets**

#### **Software costs**

Computer software acquired by the Trust Board is 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.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as two and a half 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 Trust Board 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 Trust Board 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.



# **Nga Tawa Diocesan Trust Board**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

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

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

### **q) Financial Assets and Liabilities**

The Trust Board'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 "financial assets measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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

### **r) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the Trust Board has an unconditional right to defer settlement of the liability for at least 12 months after the balance date. Interest expense is recognised as an expense in the period it is incurred.

### **s) 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.

### **t) Taxation**

As the Trust is a registered Charity it is exempt from Income Tax under section CW41-43 of the Income Tax Act 2007.

### **u) Budget Figures**

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

### **v) Services received in-kind**

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





# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 2. Statement of Attendance Dues

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Attendance Dues	86,517	89,400	96,907
Less Expenditure			
Attendance Dues Administration	41,156	40,000	41,220
Project Construction	8,013	0	41,532
Insurance	30,196	0	25,632
Building Warrant of Fitness	40	0	37
Debt Servicing	48,437	0	50,936
Other	29,087	0	26,280
	156,929	40,000	185,637
Net Surplus / (Deficit)	(70,412)	49,400	(88,730)
Proprietors Contribution to cover Deficit	70,412	49,400	88,730

#### 3. Agency / Activity Accounts

	2019	2019	2018
	Actual	Budget	Actual
		(Unaudited)	
<b>Agency Accounts</b>			
Recoveries	511,291	78,773	549,559
Less Expenses	495,807	84,273	543,473
Surplus / Deficit for the year Agency Accounts	15,484	(5,500)	6,086

#### Activity Accounts

##### Livestock Fundraising Scheme

Income	0	0	21,992
Less Expenses	8,040	0	5,533
	(8,040)	0	16,459

##### Equestrian

Income	370,909	261,000	295,919
Less Expenses	188,957	103,000	154,068
	181,952	158,000	141,851

##### Rowing

Income	1,701	17,391	12,736
Less Expenses	3,885	17,391	8,782
	(2,184)	0	3,954

##### Ball & Year 12 Formal

Income	16,881	0	17,314
Less Expenses	16,956	0	17,556
	(75)	0	(242)

##### Sports Facility

Income	12,739	10,000	46,887
Less Expenses	11,020	10,000	44,651
	1,719	0	2,236

#### Surplus / Deficit for the year Activity Accounts

173,372	158,000	164,258
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# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 4. Trading Accounts

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue - Stationery Shop</b>			
Sales	11,823	16,000	40,885
	<u>11,823</u>	<u>16,000</u>	<u>40,885</u>
<b>Expenses</b>			
Purchases	9,653	10,000	33,708
Opening Stock	5,594	-	6,320
Closing Stock	-	-	(5,594)
	<u>15,247</u>	<u>10,000</u>	<u>34,434</u>
<b>Surplus / (Deficit) for the year Stationery Shop</b>	<u>(3,424)</u>	<u>6,000</u>	<u>6,451</u>
 <b>Revenue - Livestock</b>			
Sales	14,204	0	16,313
	<u>14,204</u>	<u>0</u>	<u>16,313</u>
<b>Expenses</b>			
Purchases	123	0	789
Opening Stock	10,331	0	13,679
Closing Stock	(9,416)	0	(10,331)
	<u>1,038</u>	<u>0</u>	<u>4,137</u>
<b>Surplus / (Deficit) for the year Livestock</b>	<u>13,166</u>	<u>0</u>	<u>12,176</u>
 <b>Surplus / (Deficit) from Trading Accounts</b>	<u>9,742</u>	<u>6,000</u>	<u>18,627</u>



# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 5. Boarding Expenses

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
Electricity & Gas	241,347	157,000	185,691
Laundry Costs	30,745	22,000	21,101
Medical Supplies	4,090	5,000	4,361
Other	15,528	19,500	22,290
Catering	484,361	478,500	473,146
Cleaning	59,622	56,000	63,806
	<u>835,693</u>	<u>738,000</u>	<u>770,395</u>

#### 6. Administration

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,800	7,000	6,800
Board of Trustees Fees	3,695	3,500	4,135
Board of Trustees Expenses	107	4,500	3,552
Telephone/Internet	31,693	35,000	33,617
Postage, Printing & Stationery	37,995	36,000	69,326
Legal Fees	405	5,000	7,895
Marketing	129,781	108,000	101,046
Other	146,784	139,384	192,827
Staff Development	13,687	13,000	9,515
	<u>370,947</u>	<u>351,384</u>	<u>428,713</u>

#### 7. Property

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Rates	41,496	36,000	36,284
Repairs and Maintenance	154,726	118,000	198,950
Security	52,902	42,000	48,528
Insurance	100,654	86,000	93,439
	<u>349,778</u>	<u>282,000</u>	<u>377,201</u>

#### 8. Depreciation

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings & Improvements	222,285	222,182	220,894
Furniture and Fittings	15,076	15,037	16,380
Information and Communication Technology	17,400	17,400	18,233
Motor Vehicles	8,741	8,741	9,543
Plant & Equipment	12,830	10,963	15,920
Leased Assets	26,600	26,600	26,600
	<u>302,932</u>	<u>300,923</u>	<u>307,570</u>



# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	3,709	6,595	6,595
Bank Current Account	277,660	79,702	79,702
Nga Tawa Trust Bank Account	119,235	98,471	98,471
Cash equivalents and bank overdraft for Cash Flow Statement	400,604	184,768	184,768

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.  
Refer to Note 15 for overdraft facility details.

#### 10. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	198,603	238,000	174,927
Provision for Doubtful Debts	(53,046)	(84,198)	(86,637)
Board of School Trustees	39,458	55,000	16,911
	185,015	208,802	105,201
Receivables from Exchange Transactions	185,015	208,802	105,201
Receivables from Non-Exchange Transactions	-	-	-
	185,015	208,802	105,201

#### 11. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	-	5,594
Livestock - Trading	9,416	10,000	10,331
Livestock - Fundraising Scheme	-	8,000	8,040
	9,416	18,000	23,965



# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$
Land	494,308			-	494,308
Buildings & Improvements	5,692,290	5,128		(222,285)	5,475,133
Plant & Equipment	37,025	13,155		(12,830)	37,350
Furniture and Equipment	62,400	4,676		(15,076)	52,000
Computers & IT Equipment	39,348			(17,400)	21,948
Motor Vehicles	36,420			(8,741)	27,679
Leased Assets	57,633			(26,600)	31,033
<b>Balance at 31 December 2019</b>	<b>6,419,424</b>	<b>22,959</b>	<b>-</b>	<b>(302,932)</b>	<b>6,139,451</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	494,308	-	494,308
Buildings & Improvements	11,129,130	(5,653,997)	5,475,133
Plant & Equipment	753,737	(716,387)	37,350
Furniture and Equipment	521,476	(469,476)	52,000
Computers & IT Equipment	89,505	(67,557)	21,948
Motor Vehicles	442,989	(415,310)	27,679
Leased Assets	133,000	(101,967)	31,033
<b>Balance at 31 December 2019</b>	<b>13,564,145</b>	<b>(7,424,694)</b>	<b>6,139,451</b>

	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$
Land	494,308	-		-	494,308
Buildings & Improvements	5,761,075	152,107		(220,894)	5,692,288
Plant & Equipment	31,594	21,346		(15,920)	37,020
Furniture and Equipment	51,854	26,930		(16,380)	62,404
Computers & IT Equipment	57,582	-		(18,233)	39,349
Motor Vehicles	2,260	43,704		(9,543)	36,421
Leased Assets	84,234	-		(26,600)	57,634
<b>Balance at 31 December 2018</b>	<b>6,482,907</b>	<b>244,087</b>	<b>-</b>	<b>(307,570)</b>	<b>6,419,424</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	494,308	-	494,308
Buildings & Improvements	11,124,002	(5,431,712)	5,692,290
Plant & Equipment	740,582	(703,557)	37,025
Furniture and Equipment	516,800	(454,400)	62,400
Computers & IT Equipment	89,505	(50,157)	39,348
Motor Vehicles	442,989	(406,569)	36,420
Leased Assets	133,000	(75,367)	57,633
<b>Balance at 31 December 2018</b>	<b>13,541,186</b>	<b>(7,121,762)</b>	<b>6,419,424</b>

The latest Rating Valuation as at 01 July 2017 is as follows:

	164 Calico Line	53 Nga Tawa Road (LOT 2 DP 518825)	TOTAL
Land	550,000	550,000	1,100,000
Capital Value	12,250,000	60,000	12,310,000
	<b>12,800,000</b>	<b>610,000</b>	<b>13,410,000</b>





# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 13. Other Assets

The Trust Board own 11 School Ponies that are used by some of the students for their Equestrian studies. These Ponies have not been valued for inclusion in these Financial Statements. The School also has the use of 14 other ponies that are loaned, leased or grazed for free to the School.

#### 14. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	90,108	115,102	71,230
Sundry Accounts Payable	77,694	77,859	116,354
Sundry Accounts Payable - Board of School Trustees	-	-	685
Capital accruals for PPE items	-	-	4,313
Board of School Trustees Grant	125,000	125,000	126,000
Employee Entitlements - PAYE & Salaries Accrual	66,983	61,410	62,203
Employee Entitlements - Leave accrual	71,053	71,053	56,363
	<u>430,838</u>	<u>450,424</u>	<u>437,148</u>
Payables for Exchange Transactions	183,018	202,604	252,737
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	61,410	61,410	58,411
Payables for Non-exchange Transactions - Other	186,410	186,410	126,000
	<u>430,838</u>	<u>450,424</u>	<u>437,148</u>

The carrying value of payables approximates their fair value.





# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 15. Borrowings & Securities

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	158,504	158,504	201,732
Due Beyond One Year	3,014,738	3,014,496	3,043,491
	<u>3,173,242</u>	<u>3,173,000</u>	<u>3,245,223</u>

#### **ASB Term Loan - \$3,000,000**

Facility Termination Date	20 December 2020
Floating Interest Rate	4.53% pa
Repayments	36 monthly repayments, interest only 1 monthly repayment of \$3,000,000 plus interest

#### **ASB Term Loan - \$153,000**

Facility Termination Date	20 April 2020
Floating Interest Rate	4.55% pa.
Repayments	27 monthly repayments, \$5,784.59 1 repayment being balance of facility plus any outstanding moneys unpaid

#### **ASB Asset Finance Term Loan - \$29,000**

Facility Termination Date	01 April 2023
Floating Interest Rate	5.80% pa.
Repayments	60 monthly repayments
Security	Toyota HiAce Minibus TD 3.0Dt/4At

#### **ASB Revolving Credit Overdraft Facility - \$300,000**

Overdraft Interest Rate	5.80% pa.
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#### **ASB Commercial Credit Card Facility - \$50,000**

<b>Security for ASB Loan Facilities</b>	Registered all obligations mortgage over all property situated at 164 Calico Line, Marton and at 53 Nga Tawa Road, Marton
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#### **Nga Tawa Old Girls Association Loan - \$130,000**

Term	Unsecured and on Demand
Interest Rate	5.00% pa.

#### 16. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue Received in Advance</b>			
Fee Income Received in Advance	1,222,033	599,315	534,394
Hireage in Advance	8,696	8,695	8,696
Revenue Received in Advance	<u>1,230,729</u>	<u>608,010</u>	<u>543,090</u>
Due in One Year	1,230,729	608,010	543,090
Due Beyond One Year	0	0	0
	<u>1,230,729</u>	<u>608,010</u>	<u>543,090</u>
<b>Bond Held on Behalf</b>	<u>0</u>	<u>0</u>	<u>12,000</u>
Due in One Year	0	0	12,000
Due Beyond One Year	0	0	0
	<u>0</u>	<u>0</u>	<u>12,000</u>



# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 17. Finance Lease Liability

The Trust Board has entered into a number of finance lease agreements for photocopiers & computer equipment. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	32,077	47,962	35,467
Later than One Year and no Later than Five Years	8,609	27,561	40,686
Later than Five Years	-	-	-
	<u>40,686</u>	<u>75,523</u>	<u>76,153</u>

#### 18. Related Party Transactions

Land and Buildings are owned by the Diocesan Trust Board (the Proprietor), the School Board of Trustees use of the land and buildings as 'occupant' is based on a property occupancy document.

The Proprietor acts as "agent" for the School Board of Trustees regarding department costs and reimbursements.

During the year the five House Deans, who are teachers employed by the School Board of Trustees received a small allowance from the proprietor to cover Dean duties from a Boarding perspective.

The Principal and International Dean were also employed by the proprietor as Boarding Managers.

M Chamberlain, a Board Trustee, is a director of Coombe Smith, provided payroll services during the year at normal market terms to the value of \$100 excl GST.

In addition, a number of transactions occurred between the two Boards during the year, as follows:

	2019 \$	2018 \$
<b>From Diocesan Trust Board to Board of School Trustees:</b>		
Occupancy Grant	254,361	254,361
Diocesan Trust Board Grant	401,000	180,000
<b>Diocesan Trust Board acting as agent:</b>		
Department Reimbursements	90,790	102,387
Student Activity Contributions	28,707	30,704
Reimbursements from Diocesan Trust Board	228	-
	<u>775,086</u>	<u>567,452</u>
<b>From Board of School Trustees to Diocesan Trust Board:</b>		
Occupancy Cost	254,361	254,361
Department Reimbursements	237	2,247
Cleaning Costs	98,192	71,918
Grounds Wage Reimbursement	18,077	12,974
Driver Reimbursements	-	340
Trailer Reimbursement	-	1,000
Running Cost Contributions	125,745	93,818
Stationery Cost Reimbursement	1,295	1,359
Trustees Fee Reimbursement	-	330
<b>Board of School Trustees acting as agent:</b>		
Boarding Bursary	40,775	18,305
Overseas Student Boarding & Other Fees	687,707	785,487
	<u>1,226,389</u>	<u>1,242,139</u>



# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### Key management personnel compensation

Key management personnel of the Trust Board include Principal, Bursar, Director of Boarding and Director of Catering.

	2019	2018
	Actual	Actual
	\$	\$
Remuneration	250,249	264,339
Full-time equivalent members	4	4

#### Remuneration paid to close family members

No remuneration was paid to close family members during the year (2018 \$Nil).

#### 19. Contingencies

There were no known contingencies at 31 December 2019. (2018: \$Nil).

#### 20. Commitments

##### (a) Capital Commitments

There were no commitments at balance date. (2018 The Trust Board had committed to building work on Integrated School property, the cost of the project was \$8,015; The Trust Board had committed to building work in the Equestrian Stables and Yard area, the cost of the project was \$14,542).

##### (b) Operating Commitments

There were no known operating commitments at balance date. (2018 \$Nil).



# Nga Tawa Diocesan Trust Board

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 21. The Nga Tawa Trust

Total amount held on behalf by the Trust Board at 31 December 2019 was \$147,873. (2018 \$147,850).

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Statement of Receipts and Payments</b>			
Donations Received	5,000	0	19,734
Fundraising Receipts	75		0
Interest Received	1,925	0	717
Total Operating Receipts	7,000	0	20,451
Less Operating Payments			
General Expenses	51	0	51
Fundraising Costs	0	0	0
Turf Costs	6,926	0	16,752
	6,977	0	16,803
<b>Operating Surplus / (Deficit) for the year</b>	<b>23</b>	<b>0</b>	<b>3,648</b>
<b>Statement of Financial Position</b>			
<b>Current Assets</b>			
BNZ Bank Account	119,235	0	98,471
Accounts Receivable	52,505	0	66,268
	171,740	0	164,739
<b>Current Liabilities</b>			
Accounts Payable	23,867	0	16,889
	23,867	0	16,889
<b>Working Capital Surplus / (Deficit)</b>	<b>147,873</b>	<b>0</b>	<b>147,850</b>
<b>Non Current Asset</b>			
Term Investment	0	0	0
<b>Total Assets</b>	<b>147,873</b>	<b>0</b>	<b>147,850</b>
<b>Equity</b>			
General Accumulated Funds	147,873	0	147,850
<b>Total Equity</b>	<b>147,873</b>	<b>0</b>	<b>147,850</b>

#### 22. Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Financial assets measured at amortised cost (2018 : Loans and receivables)</b>			
Cash and Cash Equivalents	400,604	184,768	184,768
Receivables	185,015	208,802	105,201
<b>Total Financial Assets Measured at Amortised Cost</b>	<b>585,619</b>	<b>393,570</b>	<b>289,969</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	369,428	389,014	378,737
Borrowings - Loans	3,173,242	3,173,000	3,245,223
Finance Leases	40,686	40,686	75,523
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>3,583,356</b>	<b>3,602,700</b>	<b>3,699,483</b>





# **Nga Tawa Diocesan Trust Board**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **23. Covid-19 Post Balance Date**

On March 11, 2020, The World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools and businesses were closed. Subsequently businesses were able to reopen from 14 May 2020. All Schools and Kura reopened on the 18th of May 2020.

At the date of issuing the financial statements the Diocesan Board had been able to absorb some of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school was open for tuition, the school had switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined.

The Diocesan Board applied for the COVID-19 Wage Subsidy, the subsidy received allowed the Board to ensure staff received 100% of their normal pay during these uncertain economic times.

In addition, the Board offered a fee rebate to parents to acknowledge the uncertainty during the weeks of closure.

(2018 \$Nil).

#### **24. Adoption of PBE IFRS 9 Financial Instruments**

In accordance with the transitional provisions of PBE IFRS 9, the Trust Board has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements



# Attachment 8



## 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

A number of people can work on an application using the same log in details as long as only

# Sport NZ Rural Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application SNZ008 From Rangitikei College

Form Submitted 19 Mar 2021, 5:08pm NZDT

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 \*

Rangitikei College

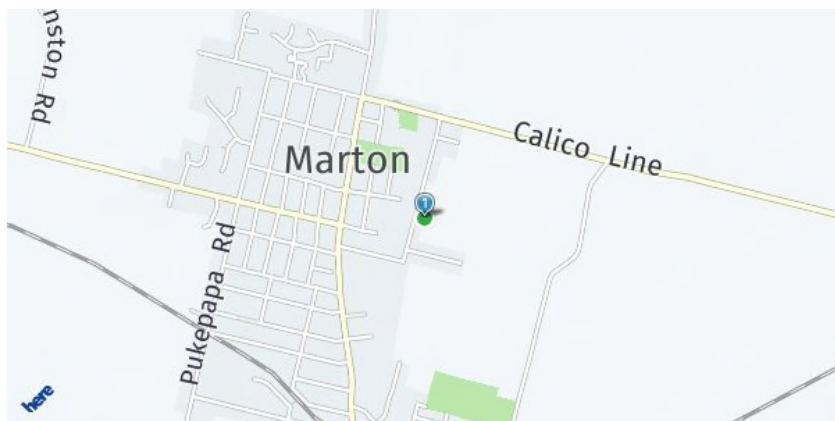
### Contact Name: \*

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 \*

06 3277024

### 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

Must be an email address.

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ008 From Rangitikei College**  
Form Submitted 19 Mar 2021, 5:08pm NZDT

**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? \***

☒ Yes ☐ No

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ008 From Rangitikei College**  
Form Submitted 19 Mar 2021, 5:08pm NZDT

**GST Number \***

11094643

numbers only

## Organisation Details

**\* indicates a required field**

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

292

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?**

161

Must be a number.

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

- ☐ Yes  
☒ No

**What percentage of your members live in the 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 lay - including Rugby (Whanganui), Touch Rugby (Palmerston North) Hockey x2 Teams (Palmerston North), Netball x3/4 Teams (Palmerston North), Football Team (Whanganui), Weightlifting Team (Whanganui), Cricket Team (Whanganui), Basketball Teams (x3), Volleyball Teams (x3).

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 sports.

We also make our vans available to other schools and community groups at minimal cost i.e. \$0.42 per km instead of \$100 + Per day plus fuel. This includes Highland Dancing and the primary schools to transport themselves to the local swimming pool, kapah haka and to out of town events.

We are a Decile 3 school who are committed to supporting our students in their sporting endeavours. We currently offer 9 different organised sporting codes with these sports

# Sport NZ Rural Travel Fund

## Sport NZ Rural Travel Fund Application Form

### Application SNZ008 From Rangitikei College

Form Submitted 19 Mar 2021, 5:08pm NZDT

all requiring our student 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 their respective sports as low as possible with fees primarily covering registrations and affiliations instead.

In 2021 the school has continued it's 2019 policy of sports fees free for Year 9 so that students can sample/participate in as many sports as they wish to without financial limitations. This will enable them to 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.

In 2021 we have established a new position of Director of Sports, filled by Emily Rayner, who is tasked with turning around the national trend of reducing numbers of participating in sports. She has had an immediate effect with an increase in summer sports numbers by 50%, and winter sports codes registration already above last year. We are also running a number of local events to try and encourage students into sports i.e. running rippa rugby competitions, basketball shot off competitions etc at lunchtime at school. And most recently evening running a Try A Triathlon event at the college for the local primary schools with over 120 participants. We are establishing new facilities at the school open to the community (for free) to encourage everyone to get moving i.e. new full size basketball court to be built beside the existing Multi SPorts Community Turf (commencing late March 2021).

We are determined to buck the national trend of youth sports declining and your support via the Rural Travel fund will enable us to do this.

## Financial details

**\* indicates a required field**

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

### Budget

#### Income

Sport NZ funding	\$7,500.00
Rangitikei College Contributions	\$4,500.00
Student Contributions	\$3,000.00

### Budget Totals

#### Total Income Amount

\$15,000.00

This number/amount is calculated.

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

**Sport NZ Rural Travel Fund**  
**Sport NZ Rural Travel Fund Application Form**  
**Application SNZ008 From Rangitikei College**  
Form Submitted 19 Mar 2021, 5:08pm NZDT

**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) \***

- ☐ Yes  
☒ No

**Financial statements**

Please attach a balance sheet for your organisation.

\*

---

Filename: 2019 Final Financial Statements.pdf  
File size: 7.5 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



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF RANGITIKEI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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 Ltd (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 21, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 29 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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.

#### **Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### **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, 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: *International 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

# RANGITIKEI COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### 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>Occupation</b>	<b>Term Expires/ Expired</b>
Shane Gribbon	Chairperson	Elected	Contractor	Jun 2022
Tony Booker	Principal	ex Officio		
Grant Collie	Parent Rep	Elected	Teacher	Jun 2019
Sandra Lumsden	Parent Rep	Elected	Operations Manager	Jun 2019
Louise Nolan	Parent Rep	Appointed		Jun 2019
Cam Paulger	Parent Rep	Elected	Retired	Jun 2019
Rebekah Gribbon	Parent Rep	Co-opted	Tertiary Student	Jun 2022
Tony Ward	Parent Rep	Elected	Company Director	Jun 2022
Linda Harris	Parent Rep	Elected	Sales Consultant	Jun 2022
Farani Vaa	Parent Rep	Elected	Church Minister	Jun 2022
Bevan Whale	Parent Rep	Co-opted	Business Technology	Jun 2022
William Wirihana-Tawake	Parent Rep	Co-opted	Plant Operator	Jun 2022
Alan Harrison	Staff Rep	Elected	Teacher	Jun 2019
Anthony John	Staff Rep	Elected	Teacher	Jun 2022
Kate Wigglesworth	Student Rep	Elected	Student	Jun 2019
Tayla Gibney	Student Rep	Elected	Student	Jun 2022

<b>Accountant / Service Provider:</b>	Education Services Ltd
---------------------------------------	------------------------

# RANGITIKEI COLLEGE

Annual Report - For the year ended 31 December 2019

## Index

Page	Statement
	<b>Financial Statements</b>
1	Statement of Responsibility
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
6 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Rangitikei College

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Shane Patrick Gribban  
Full Name of Board Chairperson

SPG  
Signature of Board Chairperson

29/5/2020  
Date:

ANTONY JAMES BOOKER  
Full Name of Principal

AM Book  
Signature of Principal

29/05/2020  
Date:



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

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,716,850	4,329,271	4,464,180
Locally Raised Funds	3	172,637	220,917	219,459
Interest income		17,504	14,500	18,876
Gain on Sale of Property, Plant and Equipment		652	-	5,087
		<u>4,907,643</u>	<u>4,564,688</u>	<u>4,707,602</u>
<b>Expenses</b>				
Locally Raised Funds	3	91,967	118,173	136,883
Learning Resources	4	3,107,545	3,011,340	2,952,069
Administration	5	260,439	265,266	273,300
Finance		7,202	7,021	7,180
Property	6	1,045,264	1,039,151	1,052,957
Depreciation	7	137,822	123,737	127,672
		<u>4,650,239</u>	<u>4,564,688</u>	<u>4,550,061</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>257,404</b>	<b>-</b>	<b>157,541</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>257,404</b></u>	<u><b>-</b></u>	<u><b>157,541</b></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



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

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>1,664,120</u>	<u>1,717,750</u>	<u>1,506,579</u>
Total comprehensive revenue and expense for the year		257,404	-	157,541
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,462	-	-
<b>Equity at 31 December</b>	23	<u>1,933,986</u>	<u>1,717,750</u>	<u>1,664,120</u>
 Retained Earnings		1,933,986	1,717,750	1,664,120
<b>Equity at 31 December</b>		<u>1,933,986</u>	<u>1,717,750</u>	<u>1,664,120</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



**Rangitikei College**  
**Statement of Financial Position**  
As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,268,766	835,000	1,141,535
Accounts Receivable	9	211,873	236,192	190,717
GST Receivable		7,380	-	-
Prepayments		14,050	7,160	10,474
Inventories	10	7,740	3,584	3,823
Investments	11	-	50,000	50,000
Funds owed for Capital Works Projects	17	1,696	-	-
		<u>1,511,505</u>	<u>1,131,936</u>	<u>1,396,549</u>
<b>Current Liabilities</b>				
GST Payable		-	16,728	13,656
Accounts Payable	13	274,150	218,538	244,498
Revenue Received in Advance	14	13,710	13,243	41,934
Provision for Cyclical Maintenance	15	275,616	275,000	257,973
Finance Lease Liability - Current Portion	16	21,709	20,000	22,354
Funds held for Capital Works Projects	17	-	-	115,246
		<u>585,185</u>	<u>543,509</u>	<u>695,661</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>926,320</u>	<u>588,427</u>	<u>700,888</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,079,629	1,268,987	1,071,896
		<u>1,079,629</u>	<u>1,268,987</u>	<u>1,071,896</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	37,400	79,664	55,668
Finance Lease Liability	16	34,563	60,000	52,996
		<u>71,963</u>	<u>139,664</u>	<u>108,664</u>
<b>Net Assets</b>		<u>1,933,986</u>	<u>1,717,750</u>	<u>1,664,120</u>
<b>Equity</b>		<u>1,933,986</u>	<u>1,717,750</u>	<u>1,664,120</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



**Rangitikei College**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,181,609	995,495	1,154,267
Locally Raised Funds		138,566	220,917	248,307
Goods and Services Tax (net)		(21,036)	-	(3,072)
Payments to Employees		(519,274)	(516,876)	(468,752)
Payments to Suppliers		(468,187)	(520,000)	(538,427)
Cyclical Maintenance Payments in the year		(10,275)	-	-
Interest Paid		(7,202)	(7,021)	(7,180)
Interest Received		19,613	14,500	18,671
Net cash from Operating Activities		313,814	187,015	403,814
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(119,610)	(145,570)	(176,227)
Proceeds from Sale of Investments		50,000	-	266,750
Net cash from Investing Activities		(69,610)	(145,570)	90,523
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,462	10,870	-
Finance Lease Payments		(14,443)	(27,140)	(15,660)
Funds Held for Capital Works Projects		(114,992)	-	115,246
Net cash from Financing Activities		(116,973)	(16,270)	99,586
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>127,231</b>	<b>25,175</b>	<b>593,923</b>
Cash and cash equivalents at the beginning of the year	8	1,141,535	809,825	547,612
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>1,268,766</b>	<b>835,000</b>	<b>1,141,535</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 which form part of these financial statements.

# **Rangitikei College**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **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 2019 to 31 December 2019 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

###### ***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.

#### ***Cyclical Maintenance Provision***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

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

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### ***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**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

**Prior Year Policy**

*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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### **Prior Year Policy**

*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.*

## 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.

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### **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.	





## **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 on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	901,910	861,431	850,029
Teachers' Salaries Grants	2,596,820	2,587,592	2,594,652
Use of Land and Buildings Grants	791,934	736,528	741,883
Secondary tertiary alignment resource grants	46,231	43,956	44,953
Other MoE Grants	334,509	99,764	171,610
Other Government Grants	45,446	-	61,053
	<u>4,716,850</u>	<u>4,329,271</u>	<u>4,464,180</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	14,400	12,800	9,569
Bequests & Grants	35,151	-	-
Activities	52,872	162,117	148,776
Trading	27,629	-	5,263
Fundraising	870	1,200	1,174
Other Revenue	34,515	37,000	47,177
School House	7,200	7,800	7,500
	<u>172,637</u>	<u>220,917</u>	<u>219,459</u>
<b>Expenses</b>			
Activities	57,361	112,973	128,442
Trading	27,141	-	4,059
School House	7,465	5,200	4,382
	<u>91,967</u>	<u>118,173</u>	<u>136,883</u>
<i>Surplus for the year Locally raised funds</i>	<u>80,670</u>	<u>102,744</u>	<u>82,576</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	85,784	104,697	94,931
Employee Benefits - Salaries	2,976,470	2,848,518	2,812,111
Staff Development	15,831	17,500	12,387
Prizegiving	8,285	8,000	8,092
Secondary Tertiary Alignment Resource	14,302	25,000	16,787
Management Information Systems	6,873	7,625	7,761
	<u>3,107,545</u>	<u>3,011,340</u>	<u>2,952,069</u>





## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,685	6,490	6,490
Board of Trustees Fees	5,425	6,500	5,975
Board of Trustees Expenses	10,086	11,650	11,990
Communication	6,341	7,500	7,577
Consumables	20,363	28,250	24,695
Operating Lease	-	-	5,168
Other	24,071	26,000	22,892
Employee Benefits - Salaries	143,642	136,000	147,233
Insurance	2,600	-	2,712
Service Providers, Contractors and Consultancy	41,226	42,876	38,568
	<u>260,439</u>	<u>265,266</u>	<u>273,300</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,619	18,600	17,963
Cyclical Maintenance Expense	9,650	41,023	41,125
Grounds	13,917	16,300	12,843
Heat, Light and Water	57,865	59,500	56,941
Rates	7,455	7,250	6,800
Repairs and Maintenance	25,803	28,000	28,786
Use of Land and Buildings	791,934	736,528	741,883
Security	9,633	12,000	10,944
Employee Benefits - Salaries	111,388	119,950	123,996
Contractors	-	-	11,676
	<u>1,045,264</u>	<u>1,039,151</u>	<u>1,052,957</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,040	1,977	2,040
Building Improvements	16,641	15,569	16,064
Furniture and Equipment	24,422	24,959	25,753
Information and Communication Technology	46,066	32,685	33,724
Motor Vehicles	14,208	8,957	9,242
Textbooks	2,809	3,318	3,424
Leased Assets	25,161	29,786	30,733
Library Resources	6,475	6,486	6,692
	<u>137,822</u>	<u>123,737</u>	<u>127,672</u>



## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	110	-	110
Bank Current Account	128,979	100,000	108,605
Bank Call Account	114,096	120,000	417,820
Short-term Bank Deposits	1,025,581	615,000	615,000
Cash equivalents for Cash Flow Statement	<u>1,268,766</u>	<u>835,000</u>	<u>1,141,535</u>

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	10,776	7,327	4,929
Receivables from the Ministry of Education	800	-	800
Banking Staffing Underuse	-	40,311	-
Interest Receivable	2,742	4,646	4,851
Teacher Salaries Grant Receivable	197,555	183,908	180,137
	<u>211,873</u>	<u>236,192</u>	<u>190,717</u>
Receivables from Exchange Transactions	13,518	11,973	9,780
Receivables from Non-Exchange Transactions	198,355	224,219	180,937
	<u>211,873</u>	<u>236,192</u>	<u>190,717</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,708	1,606	2,421
New Uniforms	6,032	1,978	1,402
	<u>7,740</u>	<u>3,584</u>	<u>3,823</u>

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	50,000	50,000
Total Investments	<u>-</u>	<u>50,000</u>	<u>50,000</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	73,440	-	-	-	(2,040)	71,400
Building Improvements	591,575	27,350	-	-	(16,641)	602,284
Furniture and Equipment	144,064	16,537	-	-	(24,422)	136,179
Information and Communication Tech	121,722	42,219	-	-	(46,066)	117,875
Motor Vehicles	14,343	47,198	-	-	(14,208)	47,333
Textbooks	4,583	5,145	-	-	(2,809)	6,919
Leased Assets	72,287	3,943	-	-	(25,161)	51,069
Library Resources	49,882	3,163	-	-	(6,475)	46,570
<b>Balance at 31 December 2019</b>	<b>1,071,896</b>	<b>145,555</b>	<b>-</b>	<b>-</b>	<b>(137,822)</b>	<b>1,079,629</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	102,000	(30,600)	71,400
Building Improvements	650,030	(47,746)	602,284
Furniture and Equipment	673,316	(537,137)	136,179
Information and Communication	420,260	(302,385)	117,875
Motor Vehicles	170,221	(122,888)	47,333
Textbooks	57,238	(50,319)	6,919
Leased Assets	97,110	(46,041)	51,069
Library Resources	119,098	(72,528)	46,570
<b>Balance at 31 December 2019</b>	<b>2,289,273</b>	<b>(1,209,644)</b>	<b>1,079,629</b>

	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>



### 13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	28,772	22,648	26,688
Accruals	6,685	6,301	6,490
Capital Accruals for PPE items	28,048	-	6,181
Banking Staffing Overuse	-	-	7,535
Employee Entitlements - Salaries	197,555	183,908	180,137
Employee Entitlements - Leave Accrual	13,090	5,681	17,467
	<u>274,150</u>	<u>218,538</u>	<u>244,498</u>
Payables for Exchange Transactions	274,150	218,538	244,498
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>274,150</u>	<u>218,538</u>	<u>244,498</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue Received in Advance -Duddings Trust Grant	-	-	29,786
Revenue Received In Advance -Student Funds	13,710	13,243	12,148
	<u>13,710</u>	<u>13,243</u>	<u>41,934</u>

### 15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	313,641	313,641	272,516
Increase to the Provision During the Year	9,650	41,023	41,125
Use of the Provision During the Year	(10,275)	-	-
Provision at the End of the Year	<u>313,016</u>	<u>354,664</u>	<u>313,641</u>
Cyclical Maintenance - Current	275,616	275,000	257,973
Cyclical Maintenance - Term	37,400	79,664	55,668
	<u>313,016</u>	<u>354,664</u>	<u>313,641</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	25,880	20,000	27,725
Later than One Year and no Later than Five Years	38,775	60,000	61,378
	<u>64,655</u>	<u>80,000</u>	<u>89,103</u>





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

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Replace Heating System Block G	<i>completed</i>	(70,053)	2,331	72,384	-	-
Electrical Upgrade	<i>completed</i>	(37,733)	359	38,092	-	-
Special Needs Modification	<i>completed</i>	(7,460)	-	7,460	-	-
Roof Replacement Blocks J & M	<i>completed</i>	-	19,801	19,801	-	-
Performing Arts Block A	<i>in progress</i>	-	-	1,696	-	1,696
Totals		(115,246)	22,491	139,433	-	1,696

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

-  
1,696

1,696

	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)

## 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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,425	5,975
Full-time equivalent members	0.15	0.16
<i>Leadership Team</i>		
Remuneration	415,496	395,483
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	420,921	401,458
Total full-time equivalent personnel	4.15	4.16

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	20 - 21	18 - 19
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	-
	1.00	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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board entered into a contract agreement for capital works as follows:

a) A contract for a Performing Arts Block A Upgrade as agent for the Ministry of Education. The project is fully funded by the Ministry of which \$1,696 has been spent on the project to balance date. This project has been approved by the Ministry.

b) The Board of Trustees made a commitment in November 2019 to purchase a van for the value of \$45,407.

(Capital Commitments at 31 December 2018:\$115,246)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	672
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	672

## 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:

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	1,268,766	835,000	1,141,535
Receivables	211,873	236,192	190,717
Investments - Term Deposits	-	50,000	50,000

Total Financial assets measured at amortised cost

1,480,639	1,121,192	1,382,252
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### Financial liabilities measured at amortised cost

Payables	274,150	218,538	244,498
Finance Leases	56,272	80,000	75,350

Total Financial Liabilities Measured at Amortised Cost

330,422	298,538	319,848
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## 25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 26. Comparatives

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

## 27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

