

# TE RAPA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

<b>Ministry Number:</b>	2020
<b>Principal:</b>	V. W. Franklin
<b>School Address:</b>	61 Ashurst Avenue, Pukete, Hamilton
<b>School Postal Address:</b>	P O Box 10280, Te Rapa, Hamilton
<b>School Phone:</b>	(07) 8492232
<b>School Email:</b>	<a href="mailto:admin@terapa.school.nz">admin@terapa.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>
S. A. Hoskin	Chair Person	Re-elected June 2019
V Franklin	Principal	Appointed 1995
B Gordon	Parent Rep	Re-elected June 2019
A Pearse	Parent Rep	Elected June 2019
B Quinton	Parent Rep	Elected June 2019
N Walker	Parent Rep	Elected June 2019
T Curtis	Staff Rep	Re-elected June 2019
K Gozdz	Secretary	

**Accountant / Service Provider:** Claire Rope

# TE RAPA SCHOOL

Annual Report - For the year ended 31 December 2019

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## Te Rapa 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.

SHAWN ALEX HOSKIN

Full Name of Board Chairperson

VAUGHAN WILLIAM FRANKLIN

Full Name of Principal

Signature of Board Chairperson

Signature of Principal

02/06/2020

Date:

2/6/20

Date:

**Te Rapa School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	3,907,398	759,153	3,784,156
Locally Raised Funds	3	267,727	136,600	270,826
Interest Earned		7,819	10,000	10,128
Other Revenue		9,650	-	-
		4,192,595	905,753	4,065,109
<b>Expenses</b>				
Locally Raised Funds	3	194,299	-	193,423
Learning Resources	4	2,698,027	343,750	2,568,364
Administration	5	239,985	229,953	224,901
Finance		703	-	689
Property	6	1,036,635	214,950	998,182
Depreciation	7	92,431	117,100	127,431
Loss on Disposal of Property, Plant and Equipment		1,664	-	1,850
		4,263,744	905,753	4,114,840
<b>Net Deficit for the year</b>		(71,149)	-	(49,731)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(71,149)	-	(49,731)

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



## Te Rapa School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>	604,105	181,000	653,836
Total comprehensive revenue and expense for the year	(71,149)	-	(49,731)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	532,956	181,000	604,105
Retained Earnings	532,956	181,000	604,105
Reserves	-	-	-
<b>Equity at 31 December</b>	532,956	181,000	604,105

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.



# Te Rapa 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	196,117	193,000	256,828
Accounts Receivable	9	213,880	-	180,808
GST Receivable		21,407	-	16,958
Prepayments		19,223	-	17,349
Inventories	10	5,311	-	6,261
		<u>455,938</u>	<u>193,000</u>	<u>478,204</u>
<b>Current Liabilities</b>				
Accounts Payable	12	251,995	40,000	204,238
Revenue Received in Advance	13	5,375	5,000	5,902
Provision for Cyclical Maintenance	14	46,634	-	-
Finance Lease Liability - Current Portion	15	9,277	-	6,756
Funds held for Capital Works Projects	16	(6,294)	-	2,252
		<u>306,987</u>	<u>45,000</u>	<u>219,149</u>
<b>Working Capital Surplus</b>		148,951	148,000	259,055
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	390,171	33,000	411,399
		<u>390,171</u>	<u>33,000</u>	<u>411,399</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	-	65,000
Finance Lease Liability - Term Portion	15	6,164	-	1,349
		<u>6,164</u>	<u>-</u>	<u>66,349</u>
<b>Net Assets</b>		<u>532,956</u>	<u>181,000</u>	<u>604,105</u>
<b>Equity</b>		<u>532,956</u>	<u>181,000</u>	<u>604,105</u>

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

**Te Rapa School**  
**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		804,484	755,653	844,740
Locally Raised Funds		267,200	133,058	277,998
Other Revenue		9,650	-	-
International Students		-	-	(3,446)
Goods and Services Tax (net)		(3,000)	(1,957)	(13,833)
Payments to Employees		(502,608)	(392,000)	(501,485)
Payments to Suppliers		(569,477)	(473,755)	(550,484)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(703)	-	(689)
Interest Received		7,819	10,000	10,165
<b>Net cash from the Operating Activities</b>		<b>13,363</b>	<b>31,000</b>	<b>62,966</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(65,531)	(88,000)	(125,743)
<b>Net cash to the Investing Activities</b>		<b>(65,531)</b>	<b>(88,000)</b>	<b>(125,743)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		-	-	(8,105)
Funds Held for Capital Works Projects		(8,545)	(5,000)	(93,086)
<b>Net cash from / (to) Financing Activities</b>		<b>(8,545)</b>	<b>(5,000)</b>	<b>(101,191)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(60,712)</b>	<b>(62,000)</b>	<b>(163,968)</b>
Cash and cash equivalents at the beginning of the year	8	256,828	255,000	420,796
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>196,116</b>	<b>193,000</b>	<b>256,828</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 the financial statements.



# **Te Rapa School**

## **Notes to the Financial Statements**

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

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

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

Te Rapa 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 25.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

#### *Classification of leases*

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, Canteen stock 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) Property, Plant and Equipment**

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

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

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

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

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

### **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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 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 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.

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of

#### **o) 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).

#### **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) 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.

**r) 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.

**s) Budget Figures**

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

**t) 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	759,335	734,153	722,780
Teachers' salaries grants	2,306,426	-	2,171,170
Use of Land and Buildings grants	796,487	-	776,454
Resource teachers learning and behaviour grants	20,545	-	40,623
Other MoE Grants	5,524	10,000	53,891
Transport grants	-	-	-
Other government grants	19,080	15,000	19,238
	<b>3,907,397</b>	<b>759,153</b>	<b>3,784,156</b>

## 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	23,094	45,000	29,059
Activities	131,536	20,500	126,854
Trading	39,533	5,100	38,998
Fundraising	41,999	-	43,102
Other Revenue	31,565	66,000	32,813
	<b>267,727</b>	<b>136,600</b>	<b>270,826</b>
<b>Expenses</b>			
Activities	122,689	-	116,405
Trading	35,270	-	34,173
Fundraising costs	31,377	-	42,845
Other Expenses	4,962	-	-
	<b>194,299</b>	<b>-</b>	<b>193,423</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>73,428</b>	<b>136,600</b>	<b>77,403</b>

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	48,073	62,108	60,084
Equipment repairs	8,504	6,500	6,856
Information and communication technology	21,846	21,500	18,243
Library resources	3,533	4,000	1,433
Employee benefits - salaries	2,592,648	212,742	2,458,912
Resource/attached teacher costs	5,480	3,900	4,313
Staff development	17,944	33,000	18,523
	<b>2,698,027</b>	<b>343,750</b>	<b>2,568,364</b>



## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,400	7,500	5,986
Board of Trustees Fees	3,740	5,500	4,290
Board of Trustees Expenses	3,596	7,400	4,981
Communication	3,849	5,000	4,139
Consumables	26,334	26,450	24,439
Operating Lease	543	-	861
Legal Fees	-	-	-
Other	22,033	25,800	28,599
Employee Benefits - Salaries	157,603	139,803	141,164
Insurance	10,388	9,000	7,441
Service Providers, Contractors and Consultancy	3,500	3,500	3,000
	<u>239,985</u>	<u>229,953</u>	<u>224,901</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,081	8,000	7,694
Consultancy and Contract Services	70,395	68,000	67,322
Cyclical Maintenance Expense	(18,366)	-	(7,000)
Grounds	5,154	6,700	3,403
Heat, Light and Water	33,958	33,000	36,060
Rates	13,624	10,000	10,830
Repairs and Maintenance	62,977	40,803	34,415
Use of Land and Buildings	796,487	-	776,454
Security	2,963	6,500	2,213
Employee Benefits - Salaries	62,362	41,947	66,789
	<u>1,036,635</u>	<u>214,950</u>	<u>998,182</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)	\$
Textbooks	6,024	7,000	7,823
Leased Assets	16,983	12,000	10,917
Library Resources	2,816	3,000	3,086
School Assets	13,295	14,000	18,982
Office Assets	2,086	2,500	2,032
OA - Computers	30,084	32,000	28,919
OA - Buildings	13,410	13,500	14,304
OA - Grounds	2,348	3,600	3,959
OA - Sports	3,060	3,500	3,714
OA - General	2,325	26,000	33,695
	<u>92,431</u>	<u>117,100</u>	<u>127,431</u>



## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	196,117	193,000	256,828
Cash and cash equivalents for Cash Flow Statement	196,117	193,000	256,828

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

Of the \$196,117 Cash and Cash Equivalents, \$11,102 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	-	-	-
Interest Receivable	-	-	-
Teacher Salaries Grant Receivable	213,880	-	180,808
	213,880	-	180,808
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	213,880	-	180,808
	213,880	-	180,808

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,706	-	2,125
School Uniforms	3,185	-	3,072
Canteen	420	-	1,064
	5,311	-	6,261

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals/ Transfers \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Textbooks	13,225	2,166	-	-	(6,024)	9,367
Leased Assets	13,759	11,929	-	6,016	(16,983)	14,721
Library Resources	21,602	1,808	(885)	-	(2,816)	19,709
School Assets	23,191	5,351	-	-	(13,295)	15,247
Office Assets	9,996	-	-	-	(2,086)	7,910
OA - Computers	83,157	11,498	-	-	(30,084)	64,571
OA - Buildings	208,120	21,089	-	-	(13,410)	215,799
OA - Swimming Pool	-	-	-	-	-	-
OA - Grounds	18,461	10,969	-	-	(2,348)	27,082
OA - Sports	9,128	1,262	-	-	(3,060)	7,330
OA - General	10,760	-	-	-	(2,325)	8,435
<b>Balance at 31 December 2019</b>	<b>411,399</b>	<b>66,072</b>	<b>(885)</b>	<b>6,016</b>	<b>(92,431)</b>	<b>390,171</b>

The net carrying value of equipment held under a finance lease is \$14,721 (2018: \$13,759)





	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Textbooks	30,121	(20,754)	9,367
Leased Assets	59,508	(44,787)	14,721
Library Resources	64,438	(44,730)	19,709
School Assets	303,652	(288,405)	15,247
Office Assets	26,845	(18,935)	7,910
OA - Computers	540,026	(475,456)	64,571
OA - Buildings	330,660	(114,861)	215,799
OA - Swimming Pool	52,188	(52,188)	-
OA - Grounds	237,294	(210,212)	27,082
OA - Sports	78,491	(71,160)	7,331
OA - General	110,364	(101,928)	8,435
<b>Balance at 31 December 2019</b>	<b>1,833,586</b>	<b>(1,443,415)</b>	<b>390,171</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Textbooks	14,145	6,903	-	-	(7,823)	13,225
Leased Assets	27,628	2,298	(5,250)	-	(10,917)	13,759
Library Resources	22,696	2,139	(147)	-	(3,086)	21,602
School Assets	36,133	6,040	-	-	(18,982)	23,191
Office Assets	10,710	1,318	-	-	(2,032)	9,996
OA - Computers	114,002	37,502	(39,428)	-	(28,919)	83,157
OA - Buildings	154,091	68,333	-	-	(14,304)	208,120
OA - Swimming Pool	-	-	-	-	-	-
OA - Grounds	22,420	-	-	-	(3,959)	18,461
OA - Sports	12,842	-	-	-	(3,714)	9,128
OA - General	5,027	-	39,428	-	(33,695)	10,760
<b>Balance at 31 December 2018</b>	<b>419,694</b>	<b>124,533</b>	<b>(5,397)</b>	<b>-</b>	<b>(127,431)</b>	<b>411,399</b>

The net carrying value of equipment held under a finance lease is **\$13,759 (2017: \$27,628)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Textbooks	39,114	(25,889)	13,225
Leased Assets	47,579	(33,820)	13,759
Library Resources	63,516	(41,914)	21,602
School Assets	298,301	(275,110)	23,191
Office Assets	26,845	(16,849)	9,996
OA - Computers	528,528	(445,372)	83,157
OA - Buildings	309,571	(101,451)	208,120
OA - Swimming Pool	52,188	(52,188)	-
OA - Grounds	226,325	(207,864)	18,461
OA - Sports	77,230	(68,102)	9,128
OA - General	110,364	(99,603)	10,760
<b>Balance at 31 December 2018</b>	<b>1,779,561</b>	<b>(1,368,162)</b>	<b>411,399</b>

## 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	22,120	-	21,014
Accruals	10,000	-	-
Employee Entitlements - salaries	219,875	40,000	183,225
	<u>251,995</u>	<u>40,000</u>	<u>204,238</u>
Payables for Exchange Transactions	251,995	40,000	204,238
	<u>251,995</u>	<u>40,000</u>	<u>204,238</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	5,375	5,000	5,902
	<u>5,375</u>	<u>5,000</u>	<u>5,902</u>

## 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	65,000	-	72,000
Adjustment to the Provision	(18,366)	-	(7,000)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>46,634</u>	<u>-</u>	<u>65,000</u>
Cyclical Maintenance - Current	46,634	-	-
Cyclical Maintenance - Term	-	-	65,000
	<u>46,634</u>	<u>-</u>	<u>65,000</u>

## 15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	9,277	-	6,756
Later than One Year and no Later than Five Years	6,164	-	1,349
Later than Five Years	-	-	-
	<u>15,441</u>	<u>-</u>	<u>8,105</u>

## 16. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
PB4L	<i>in progress</i>	2,252	-	-	-	2,252
Leak Remediation	<i>in progress</i>	-	30,453	21,603	-	8,850
Toilets Upgrade	<i>in progress</i>	-	840	16,400	-	(15,560)
Replacement Lighting	<i>in progress</i>	-	-	1,836	-	(1,836)
Totals		2,252	31,293	39,839	-	(6,294)

### Represented by:

Funds Held on Behalf of the Ministry of Education	11,102
Funds Due from the Ministry of Education	(17,396)
	(6,294)

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions /(Write-off to R&M)	Closing Balances \$
10YPP	<i>Complete</i>			(747)	747	-
JOLE	<i>Complete</i>	93,086	12,861	(146,376)	40,430	-
PB4L	<i>in progress</i>	2,252	-	-	-	2,252
Totals		95,338	12,861	(147,123)	41,177	2,252

### Represented by:

Funds Held on Behalf of the Ministry of Education	2,252
Funds Due from the Ministry of Education	-
	2,252

## 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.

Vaughan Franklin, Principal, is a member of the key personnel of the school. His wife Jane is employed as Head Teacher of the Junior School, on terms that are no more favourable than the board would have adopted if there was no relationship to a member of the key management personnel. Shaun Hoskin is the elected Board of Trustees Chairperson. His wife Sarah is employed as a part time teacher. Phil Bell was an elected Board Member in charge of Property, and his wife Anne is a part time teacher. Scott Wilson was an elected Board Member, and his wife Gill is the Student Support Co-ordinator. David Joyce was an elected Board Member, and his wife is a part time teacher.



## 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 \$
<i>Board Members</i>		
Remuneration	3,740	4,290
Full-time equivalent members	0.09	0.09
<i>Leadership Team</i>		
Remuneration	470,900	452,268
Full-time equivalent members	4	4
Total key management personnel remuneration	474,640	456,558
Total full-time equivalent personnel	4.09	4.09

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	140 - 150
Benefits and Other Emoluments	20-25	16-19
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	2.00	0.00
	2.00	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 (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.

## 21. Commitments

### (a) Capital Commitments

(a) \$46,634 excluding GST contract for painting to be completed in 2020. The Board entered into this contract in September 2019. A painting contract liability has not been recognised as the work is not due until 2020 and the total provision for cyclical maintenance recognises the full amount of the contract.

(Capital commitments at 31 December 2018: NIL)

### (b) Operating Commitments

As at 31 December 2019 the Board had completed the following contract:

(a) operating lease of a photocopier;

	2019 Actual \$	2018 Actual \$
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	196,117	193,000	256,828
Receivables	213,880	-	180,808
Investments - Term Deposits	-	-	-
Total Loans and Receivables	409,997	193,000	437,636

### Financial liabilities measured at amortised cost

Payables	251,995	40,000	204,238
Borrowings - Loans	-	-	-
Finance Leases	15,441	-	8,105
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	267,436	40,000	212,343

## 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 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.

## 25. 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 8 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 9 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





# Analysis of Variance Reporting 2019



School Name: <b>Te Rapa Primary</b>		School Number: <b>2020</b>
Strategic Aim:	<p><b><u>Strategic Aim: Curriculum Targets</u></b> Implement findings from achievement analysis and internal school reviews.</p> <p><b><u>Strategic Aim: Māori / Pasifika Engagement/Achievement</u></b> Continue to focus on raising Māori and Pasifika engagement/ achievement.</p> <p><b><u>Strategic Aim: Assessment</u></b> Review assessment &amp; planning procedures and practices.</p>	
	<p><b>Annual Aims: 2019</b></p> <p><b>Specific Te Rapa Primary School Curriculum Focus – MOE Targets 2019</b> Staff will carefully consider 2019 baseline data, along with 2018 data to set 2019 student achievement targets (MOE Targets) according to specific learning needs of students within cohort groups / syndicate teams. Teachers will then plan teaching and learning for students according to the identified needs.</p> <p><b>Maori &amp; Pasifika Student Engagement/Achievement</b> - Continued focus on raising Maori and Pasifika achievement. <i>Ka Hikitia: Managing for Success / Māori Ed. Strategy.</i> Understanding and using this strategically in our school includes incorporating <i>Tataiko</i> booklet "<i>Cultural Competencies</i>". Pasifika students will be encouraged to be part of a fono (meeting/ catch up time). Focus on these two priority learner groups, as we aim to improve engagement, progress and achievement.</p> <p><b>Making Effective Use of Data</b> - Continue using data as a tool to inform teaching and learning with an emphasis on formative assessment practices/ raising student achievement.</p>	
	<p><b>Target:</b></p> <p>All targeted students will have made improved progress towards achieving the expected Curriculum Levels for their year group.</p>	

# Baseline Data:

**Writing:** Students who were assessed as being Well Below or Below in Writing in 2018 in the following cohorts, were our Target Groups.

## Group 1

'After 40 Weeks at School' - results 2018.

3% were Well Below

34% were Below

Of the students making up these %, 19 students were still on the roll in February 2019.

**Breakdown of Numbers: Below**

	Total	Boys	Girls
Maori	8	5	3
Pasifika	0	0	0
Other	11	6	5

## Group 2

'After 80 Weeks at School' - results 2018.

3% were Well Below

28% were Below

Of the students making up these %, 18 students were still on the roll in February 2019.

**Breakdown of Numbers: WBelow**

	Total	Boys	Girls
Maori	1	1	0
Pasifika	0	0	0
Other	0	0	0

**Breakdown of Numbers: Below**

	Total	Boys	Girls
Maori	7	4	3
Pasifika	1	0	1
Other	9	6	3

In 2019, these students were assessed at the expected Curriculum Level for 80 Weeks at School.

## Group 3

'By the End of Year 5' - results 2018.

10% were Well Below

27% were Below

Of the students making up these %, 27 students were still on the roll in February 2019.

**Breakdown of Numbers: WBelow**

	Total	Boys	Girls
Maori	5	4	1
Pasifika	0	0	0
Other	3	3	0

**Breakdown of Numbers: Below**

	Total	Boys	Girls
Maori	8	5	3
Pasifika	0	0	0
Other	11	9	2

In 2019, these students were assessed at the expected Curriculum Level for Year 6.

## Group 4

By the End of Year 7' - results 2018.

5% were Well Below

29% were Below

Of the students making up these %, 19 students were still on the roll in February 2019.

**Breakdown of Numbers: WBelow**

	Total	Boys	Girls
Maori	2	1	1
Pasifika	0	0	0
Other	1	0	1

**Breakdown of Numbers: Below**

	Total	Boys	Girls
Maori	7	3	4
Pasifika	0	0	0
Other	9	5	4

In 2019, these students were assessed at the expected Curriculum Level for Year 8.



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Reviewed February/March 2019 assessment data to help determine the particular learning needs of Target students.	Teachers are continuing to develop capability in understanding and responding to the individual needs of students, particularly those not meeting the expected Curriculum Levels.	Access to a useful database and improving teacher confidence and knowledge about how different forms of data can be used.	We will continue to build competence around the use of data for formative practice.
Discussion at Syndicate meetings centred on what was working well and what else might be tried to improve progress and achievement for these learners.	There was improvement in finer grained achievement for the majority of students.	Faster targeting of learning needs as we begin the academic year.  Keeping the students in focus and sharing professional knowledge.	We will continue to build competence around use of data for formative practice.
Syndicate Action Plans were developed, to identify strategies to improve progress for Target Groups Teachers differentiated in-class programmes according to the needs of target groups.	All members of the Syndicate had knowledge of what they were aiming to achieve and how. Plans were discussed and reviewed throughout the year.	Professional dialogue and increasing confidence around formative practice	We will continue to build competence around use of data for formative practice by having PD and dialogue.
Target Group students were monitored for on-going progress and needs	Teachers responsible for teaching students in the Target Groups kept detailed evidence, and reported back on progress to all parties.	Good communication and resourcing.	Continue to develop programmes which are clearly communicated and supported, and monitored through feedback if not being effective. Sharing ideas about approaches that might work.
Staff were encouraged to focus on areas of curriculum already explored as a school - Switched onto Spelling (Joy Alcock0/WordWork.	Discussions at Syndicate meetings were aimed at the improvements being made and what, if anything else, was needed.	Targeted and useful Professional Development was used and staff efficacy improved.	Continue to upskill teaching staff.

A culturally inclusive opportunity in writing was offered.	Staff are becoming knowledgeable about differentiating approaches to learning and recognising approaches that might encourage and extend potential for Māori.	We continued the conversation about cultural competency, using Tātaiako.	Cultural competence will continue to be something we keep developing.
Parents/ whanau were involved in ways to support students' learning	Communication was made directly with parents/ caregivers.	Conferences (Parent/Student/Teacher) outlined the students' learning needs and were linked to goal setting and the support to achieve those learning goals. Ongoing contact through discussion and email as necessary.	This will continue in 2020.
<b>End of year data</b> has been analysed to determine variance and to inform progress and planning for next year (2020).	<b>See tables below</b> for overall curriculum/ other level achievement, and finer grained variance.	Targeted Learning Support enabled students to <b>make gains within the given Curriculum Level</b> even when they did not always achieve At the level.	Syndicates will be aware of these groups and include them in differentiated classroom teaching and/or referrals for Learning Support in/beyond the school as appropriate as we begin 2020.

#### Planning for next year:

Students in the Target Groups who were still not achieving at the expected Curriculum Level in 2019, will continue to have differentiated teaching and learning in 2020. Specifically, they will be given programmes of learning aimed at building onto what is already secure and then consolidating and extending these skills. The aim will be that they make progress equivalent to at least one academic year.

**1. Target Students** who were assessed in 2019 against the '[After 80 Weeks at School](#)' **Writing** Curriculum Level expectation:

**19 Students** –All were still on the roll at the end of the year.

All were **Below** in 2018.

Of these, 3 are now writing at the expected Curriculum Level.

16 are still not achieving at the expected level, despite making progress in the year.

**Of the 8 Maori students:**

4 boys are still achieving Below expectation.

3 girls are still achieving Below expectation.

1 girl has made **accelerated progress** and is now At expectation.

**Of the 11 other students:**

4 boys are still achieving Below expectation.

2 boys have made **accelerated progress** and are now At expectation

5 girls are still achieving Below expectation.

**Finer Grained Curriculum Levels Improvement for this Target Group:** (Includes Accelerated progress numbers, even though expected curriculum level may not have been met.)

No change - 1 student

Plus 1 Level - 8 students

Plus 2 Levels - 3 students

Plus 3 Levels - 5 students

Plus 4 Levels - 2 students

**Maori Students:**

25% made one sub level shift.(2 students)

12.5% made two sub level shifts.(1 student)

25% made three sub level shifts.(2 students)

25% made four sub level shifts.(2 students)

**2. Target Students** who were assessed in 2019 against the '[After 120 Weeks at School](#)' **Writing** Curriculum Level expectation:

**18 Students** – All were still on the roll at the end of the year.

17 were **Below** in 2018.

1 was **Well Below** in 2018.

Of these, 2 are now writing at the expected Curriculum Level.  
16 are still not achieving at the expected level, despite making progress in the year.

**Of the 8 Maori students:**

3 boys are still achieving Below expectation.  
2 boys have made **accelerated progress** and are now At expectation.  
3 girls are still achieving Below expectation.

**Of the 10 other students:**

2 boys are still achieving Below expectation.  
3 boys have made **accelerated progress** and are now At expectation  
1 boy has made **accelerated progress** and is now Above expectation  
1 girl is still achieving Below expectation.  
1 girl has made **accelerated progress** and is now At expectation  
1 girl has made **accelerated progress** and is now Above expectation  
1 Pasifika girl has made **accelerated progress** and is now At expectation

**Finer Grained Curriculum Levels Improvement for this Target Group:** (Includes Accelerated progress numbers, even though expected curriculum level may not have been met.)

No change - 2 students  
Plus 1 Level - 4 students  
Plus 2 Levels - 10 students  
Plus 3 Levels - 2 students

**Maori Students:**

37.5% made one sub level shift.(3 students)  
50% made two sub level shifts.(4 students)

### **3. Target Students** who were assessed in 2019 against the '**By the End of Year 6' Writing Curriculum Level expectation:**

#### **27 Students** - All were still on the roll at the end of the year

Of these, 2 are now writing at the expected Curriculum Level.

25 are still not achieving at the expected level, despite making progress in the year.

#### **Of the 13 Maori students:**

8 boys are still achieving Below expectation.

1 boy has made **accelerated progress** and is now At expectation.

4 girls are still achieving Below expectation.

#### **Of the 14 other students:**

12 boys are still achieving Below expectation.

1 girl is still achieving Below expectation.

1 girl has made **accelerated progress** and is now At expectation

**Finer Grained Curriculum Levels Improvement for this Target Group:** (Includes Accelerated progress numbers, even though expected curriculum level may not have been met.)

No change - 11 students

Plus 1 Level - 14 students

Plus 2 Levels - 1 student

Plus 3 Levels - 1 student

#### **Maori Students:**

69% made one sub level shift. (9 students)

8% made three sub level shifts. (1 student)

**4. Target Students** who were assessed in 2019 against the '**By the End of Year 8' Writing Curriculum Level expectation:**

**19 Students** - 17 were still on the roll by the end of the year. (Two Maori girls left during 2019)

Of these, 6 are now writing at the expected Curriculum Level.

11 are still not achieving at the expected level, despite making progress in the year.

**Of the 7 remaining Maori students:**

3 boys have made **accelerated progress** and are now At expectation.

1 boy is still achieving Below expectation.

1 girl has made **accelerated progress** and is now At expectation.

2 girls are still achieving Below expectation.

**Of the 10 other students:**

5 boys are still achieving Below expectation.

2 girls have made **accelerated progress** and are now At expectation.

3 girls are still achieving Below expectation.

**Finer Grained Curriculum Levels Improvement for this Target Group:** (Includes Accelerated progress numbers, even though expected curriculum level may not have been met.)

No change - 2 students

Plus 1 Level - 9 students

Plus 2 Levels - 6 students

**Maori Students:**

43% made one sub level shift .(3 students)

43% made two sub level shifts.(3 students)

**Overall Accelerated Learning:** 37% of total students in these target groups had accelerated learning.

**Maori Students:** 36% of Maori students had accelerated learning.

**Other Students:** 37% of other students had accelerated learning.



# TE RAPA PRIMARY SCHOOL

## KIWI SPORT REPORT 2019

Te Rapa Primary School manages MOE funding for Kiwisport Yr 1 – 8 in the following way.

- Employing **Luana Wickliffe** (*Sports Co-ordinator*) in a part-time support staff role
- Her role(s) includes .....
- Assist and co-ordinate internal and external sports (active) programmes
- Establish and maintain active relationships in our school setting
- Support staff and encourage students with sports related action programmes
- Sports equipment upgrade, replacement and stocktake
- Sports apparel management and distribution

### Kiwisport Funding

Kiwisport is a government funded initiative that encourages and supports student participation in organised sport. In 2019, Te Rapa School received a total Kiwisport funding of \$7,601.39 (excl GST). That funding was spent on employing Luana Wickliffe to help increase the number of students within the school participating in organised sport / games.

Te Rapa Primary has seen an increase of participants in small sporting activities such as Handball and Dodgeball while Netball, Hockey and Touch rugby remain the dominant sports of choice. The school wide swimming programme has also increased awareness for students in water sports such as Flipper ball and Waterpolo.

Luana communicates with other school Sport Co-ordinators in the Waikato and within Hamilton City. This information is openly shared to inform and involve our students in recreational events and sporting activities where active participation is encouraged. Staff and students seek guidance from Luana for school organised activities too. Staff also rely on Luana's management of resourcing eg. sports / play equipment and apparel distribution.

Employing Luana has seen a large number of students participate in sport based activities. Luana plays a pivotal role in school wide sport here at Te Rapa and we look forward to seeing more growth and enjoyment again next year.

**VW Franklin - Principal**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF TE RAPA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Te Rapa School (the School). The Auditor-General has appointed me, Bernard Lamusse, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 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 2 June 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 24 on page 20 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 on pages 21 to 28, but does not include the financial statements, and our auditor's report thereon.

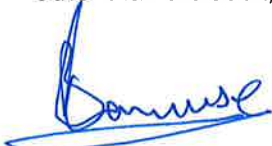
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Bernard Lamusse  
Director  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand