

APARIMA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 409

Principal: Cameron Davis

School Address: 33 Leader Street, Riverton

School Postal Address: 33 Leader Street, Riverton 9822

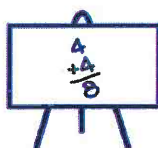
School Phone: 03 294 8900

School Email: office@aparima.school.net

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Leon Black	Chair Person	Elected	May-19
Cameron Davis	Principal	ex Officio	
Lana Winders	Parent Rep	Elected	May-19
Lynley Woodward	Parent Rep	Elected	May-19
Karen Westenra	Parent Rep	Elected	May-19
Alan Black	Parent Rep	Elected	May-19
Lynne Grove	Staff Rep	Elected	May-19

Accountant / Service Provider: Education Finance Limited
0800 333 462



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APARIMA COLLEGE

Annual Report - For the year ended 31 December 2018

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Aparima College

Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

LEON GORDON BLACK

Full Name of Board Chairperson

CAMERON FRANCIS DAVIS

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

29/7/2019

Date:

29/7/19

Date:

Aparima College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,662,302	2,610,598	2,636,516
Locally Raised Funds	3	228,859	154,475	296,312
Interest Earned		-	1,000	7,870
Gain on Sale of Property, Plant and Equipment		-	-	65,579
		<hr/>	<hr/>	<hr/>
		2,891,161	2,766,073	3,006,277
Expenses				
Locally Raised Funds	3	86,754	30,350	130,788
Learning Resources	4	1,761,735	1,705,462	1,994,682
Administration	5	194,637	221,954	189,848
Finance		3,817	-	597
Property	6	791,473	736,390	753,725
Depreciation	7	110,194	71,917	84,699
Loss on Disposal of Property, Plant and Equipment		21,951	-	-
Transport		-	-	1,309
		<hr/>	<hr/>	<hr/>
		2,970,561	2,766,073	3,155,648
Net Surplus / (Deficit) for the year		(79,400)	-	(149,371)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(79,400)	-	(149,371)

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

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

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	404,742	404,742	679,205
Total comprehensive revenue and expense for the year	(79,400)	-	(149,371)
Capital Contributions from the Ministry of Education			
Contribution - SNUP	7,761	-	10,749
Distribution - Surplus Property Disposal Incentives Scheme	-	-	(135,841)
Equity at 31 December	333,103	404,742	404,742
Retained Earnings	333,103	404,742	404,742
Reserves	-	-	-
Equity at 31 December	333,103	404,742	404,742

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

Aparima College

Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	294,448	290,702	849,568
Accounts Receivable	9	111,989	100,000	115,582
GST Receivable		30,212	-	-
Prepayments		885	1,266	1,266
Inventories	10	1,553	2,325	2,325
		<u>439,087</u>	<u>394,293</u>	<u>968,741</u>
Current Liabilities				
GST Payable		-	55,641	55,641
Accounts Payable	12	242,125	191,643	271,472
Revenue Received in Advance	13	-	15,877	15,877
Provision for Cyclical Maintenance	14	53,923	-	18,000
Finance Lease Liability - Current Portion	15	15,116	23,469	23,469
Funds held for Capital Works Projects	16	27,871	-	495,536
Funds held on behalf of Aparima Transport Network	17	43,726	41,078	91,078
		<u>382,761</u>	<u>327,708</u>	<u>971,073</u>
Working Capital Surplus/(Deficit)		56,326	66,585	(2,332)
Non-current Assets				
Property, Plant and Equipment	11	382,979	459,788	531,705
		<u>382,979</u>	<u>459,788</u>	<u>531,705</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	73,429	67,393	50,393
Finance Lease Liability	15	32,773	54,238	74,238
		<u>106,202</u>	<u>121,631</u>	<u>124,631</u>
Net Assets		<u>333,103</u>	<u>404,742</u>	<u>404,742</u>
Equity		<u>333,103</u>	<u>404,742</u>	<u>404,742</u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		646,970	610,598	610,423
Locally Raised Funds		219,169	164,470	299,092
Goods and Services Tax (net)		(85,853)	-	73,680
Payments to Employees		(299,111)	(252,700)	(428,250)
Payments to Suppliers		(498,639)	(515,698)	(548,325)
Interest Paid		-	-	-
Interest Received		-	-	8,434
Net cash from / (to) the Operating Activities		(17,464)	6,670	15,054
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	65,579
Purchase of PPE (and Intangibles)		(17,783)	-	48,900
Purchase of Investments		-	-	289,612
Net cash from / (to) the Investing Activities		(17,783)	-	404,091
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,761	-	(135,841)
Finance Lease Payments		(12,618)	(20,000)	(13,609)
Funds Administered on Behalf of Third Parties		(47,352)	(50,000)	(16,752)
Funds Held for Capital Works Projects		(467,665)	(495,536)	495,536
Net cash from Financing Activities		(519,874)	(565,536)	329,334
Net increase/(decrease) in cash and cash equivalents		(555,120)	(558,866)	748,479
Cash and cash equivalents at the beginning of the year	8	849,568	849,568	101,089
Cash and cash equivalents at the end of the year	8	294,448	290,702	849,568

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.

Aparima College

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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



Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at

year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

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
Furniture and equipment

10–50 years

10–15 years



Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to 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.

p) 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.

q) 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).

r) Financial Assets and Liabilities

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

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

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

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) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	557,395	562,704	551,122
Teachers' salaries grants	1,508,809	1,500,000	1,521,539
Use of Land and Buildings grants	503,580	500,000	521,112
Other MoE Grants	60,974	20,500	42,743
Other government grants	31,544	27,394	-
	<u>2,662,302</u>	<u>2,610,598</u>	<u>2,636,516</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	14,886	14,000	6,705
House Rental Income	34,680	15,775	30,258
Activities	55,648	44,050	76,877
Trading	9,821	500	40,333
Transport Revenue	50,000	-	52,000
Other Revenue	63,824	80,150	90,139
	<u>228,859</u>	<u>154,475</u>	<u>296,312</u>
Expenses			
Activities	67,778	30,350	85,053
Trading	2,148	-	42,162
Transport (local)	-	-	3,573
Other Expenses	16,827	-	-
	<u>86,754</u>	<u>30,350</u>	<u>130,788</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>142,105</u>	<u>124,125</u>	<u>165,524</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	68,050	63,545	135,080
Information and communication technology	-	-	34,330
Library resources	-	-	1,007
Employee benefits - salaries	1,681,249	1,628,817	1,798,416
Staff development	12,436	13,100	25,849
	<u>1,761,735</u>	<u>1,705,462</u>	<u>1,994,682</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	5,778	5,257	5,102
Board of Trustees Fees	2,375	3,000	-
Board of Trustees Expenses	11,058	920	45,248
Communication	11,031	8,688	13,631
Consumables	18,983	7,200	16,637
Operating Lease	8,170	2,500	-
Other	60,728	91,847	11,898
Employee Benefits - Salaries	69,017	97,000	91,111
Insurance	2,032	1,750	2,803
Service Providers, Contractors and Consultancy	5,465	3,792	3,418
	<u>194,637</u>	<u>221,954</u>	<u>189,848</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	5,090	4,250	3,737
Consultancy and Contract Services	46,665	46,750	45,522
Cyclical Maintenance Expense	18,737	17,000	15,626
Adjustment to the Provision	50,062	-	(19,471)
Grounds	22,228	23,260	6,668
Heat, Light and Water	67,684	56,000	54,133
Rates	6,014	5,050	5,060
Repairs and Maintenance	26,076	35,360	72,946
Use of Land and Buildings	503,580	500,000	521,112
Security	-	-	550
Employee Benefits - Salaries	45,338	48,720	47,842
	<u>791,473</u>	<u>736,390</u>	<u>753,725</u>

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

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Building Improvements	15,944	11,917	8,762
Furniture and Equipment	31,231	11,000	21,560
Information and Communication Technology	30,863	45,000	36,775
Motor Vehicles	-	4,000	2,833
Leased Assets	27,272	-	13,145
Library Resources	4,884	-	1,624
	<u>110,194</u>	<u>71,917</u>	<u>84,699</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	294,448	290,702	849,568
Cash and cash equivalents for Cash Flow Statement	294,448	290,702	849,568

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

Of the \$294,448 Cash and Cash Equivalents, \$43,726 is held by the School on behalf of the MOE Transport cluster and \$27,871 is held by the School on behalf of the MOE for capital works projects. See note 17 for details of how the funding received for the cluster has been spent in the year. See Note 16 for capital works projects.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	5,507	-	3,450
Receivables from the Ministry of Education	-	-	2,406
Banked Staffing Underuse	4,183	-	-
Interest Receivable	-	-	21
Teacher Salaries Grant Receivable	102,299	100,000	109,705
	111,989	100,000	115,582
Receivables from Exchange Transactions	5,507	-	3,471
Receivables from Non-Exchange Transactions	106,482	100,000	112,111
	111,989	100,000	115,582

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,553	-	2,325
	1,553	-	2,325

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	24,000				-	24,000
Building Improvements	218,002				(15,944)	202,058
Furniture and Equipment	120,857		(20,746)		(31,231)	68,880
Information and Communication Technology	59,902	17,783	(1,205)		(30,863)	45,617
Motor Vehicles	-				-	-
Leased Assets	97,574	8,645		(43,009)	(27,272)	35,938
Library Resources	11,370				(4,884)	6,486
Balance at 31 December 2018	531,705	26,428	(21,951)	(43,009)	(110,194)	382,979

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	24,000	-	24,000
Building Improvements	326,647	(124,589)	202,058
Furniture and Equipment	235,132	(166,252)	68,880
Information and Communication Technology	188,122	(142,505)	45,617
Motor Vehicles	45,911	(45,911)	-
Leased Assets	68,140	(32,202)	35,938
Library Resources	39,074	(32,588)	6,486
Balance at 31 December 2018	927,026	(544,047)	382,979

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	36,000	-	(12,000)	-	-	24,000
Building Improvements	285,025	-	(58,261)	-	(8,762)	218,002
Furniture and Equipment	136,948	5,469	-	-	(21,560)	120,857
Information and Communication Technology	83,241	13,436	-	-	(36,775)	59,902
Motor Vehicles	2,833		-	-	(2,833)	-
Leased Assets	-	110,719	-	-	(13,145)	97,574
Library Resources	11,847	2,456	(1,309)	-	(1,624)	11,370
Balance at 31 December 2017	555,894	132,080	(71,570)	-	(84,699)	531,705



	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Land	24,000	-	24,000
Building Improvements	326,647	(108,645)	218,002
Furniture and Equipment	592,528	(471,671)	120,857
Information and Communication Technology	475,481	(415,579)	59,902
Motor Vehicles	45,911	(45,911)	-
Leased Assets	110,719	(13,145)	97,574
Library Resources	39,074	(27,704)	11,370
Balance at 31 December 2017	1,614,360	(1,082,655)	531,705

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	106,857	100,000	109,673
Accruals	7,000	-	8,102
Employee Entitlements - salaries	102,299	100,000	98,332
Employee Entitlements - leave accrual	25,969	-	55,365
	242,125	200,000	271,472
Payables for Exchange Transactions	242,125	200,000	271,472
	242,125	200,000	271,472

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	-	6,419	6,419
Other	-	9,458	9,458
	-	15,877	15,877

14. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	68,393	68,393	82,238
Increase/ (decrease) to the Provision During the Year	18,737	17,000	15,626
Adjustment to the Provision	50,062	-	(19,471)
Use of the Provision During the Year	(9,840)	(18,000)	(10,000)
Provision at the End of the Year	127,352	67,393	68,393
Cyclical Maintenance - Current	53,923	-	18,000
Cyclical Maintenance - Term	73,429	67,393	50,393
	127,352	67,393	68,393

15. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	15,116	23,469	24,475
Later than One Year and no Later than Five Years	32,773	54,238	74,914
Later than Five Years	-	-	-
	47,889	77,707	99,389

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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Design Services	<i>in progress</i>	495,536	68,416	536,081	-	27,871
Totals		495,536	68,416	536,081	-	27,871

Represented by:

Funds Held on Behalf of the Ministry of Education	27,871
Funds Due from the Ministry of Education	-
	27,871

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Design Services	<i>in progress</i>	-	689,346	193,810	-	495,536
Totals		-	689,346	193,810	-	495,536



17. Funds Held on Behalf of Aparima Transport Network Cluster

Aparima School is the lead school and holds funds on behalf of the Aparima Transport Network Cluster, a group of schools funded by the Ministry.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	91,078		107,830
Funds Received from other	-		3,200
Funds Received from MoE	363,047		359,350
Funds Spent on Behalf of the Cluster	(284,399)		(275,302)
Distribution of Funds			
Aparima College	(76,000)		(52,000)
Riverton Primary School	(50,000)		(52,000)
Funds Held at Year End	43,726	41,078	91,078

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank 91,078

Non Current Assets

Property Plant and Equipment

Current Liabilities

Operating Creditors

Non Current Liabilities

Borrowings

Equity

91,078

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,375	-
Full-time equivalent members	0.12	-
<i>Leadership Team</i>		
Remuneration	301,804	526,987
Full-time equivalent members	3	4
Total key management personnel remuneration	304,179	526,987
Total full-time equivalent personnel	3.12	4.00

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90-100	165 - 175
Benefits and Other Emoluments	2-3	2-3
Termination Benefits	-	60-70
Salary and Other Payments - Acting Principal		100-110

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110-120	-	-
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:

	2018 Actual	2017 Actual
Total	-	\$65,000
Number of People	-	1



21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

Nil

As at 31 December 2017 the school committed to contribute up to \$36,062 (if required) for the Ministry's Remodel & Upgrade of Block C2. The final contribution amount and the treatment of this contribution will be determined during the finalisation of the project, targeted for 2018. The total estimated project cost is \$802,002 of which an amount of \$689,346 has been received to date from the ministry, with \$193,810 of this used during the year.

(b) Operating Commitments

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

Service Agreement for Photocopier

	2018 Actual \$	2017 Actual \$
No later than One Year	8,280	8,280
Later than One Year and No Later than Five Years	20,700	28,980
Later than Five Years	-	-
	<u>28,980</u>	<u>37,260</u>

23. Managing Capital

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

24. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	294,448	290,702	849,568
Receivables	111,989	100,000	115,582
Investments - Term Deposits	-	-	-
Total Loans and Receivables	406,436	390,702	965,150

Financial liabilities measured at amortised cost

Payables	242,125	200,000	271,472
Finance Leases	47,889	77,707	97,707
Total Financial Liabilities Measured at Amortised Cost	290,014	277,707	369,179

26. Events After Balance Date

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

27. Breach of Legislation

The school breached the following statutory reporting deadline in relation to these financial statements;

- Section 87C of the Education Act requires the school to provide its audited financial statements to the Ministry of Education by 31 May each year.

Aparima College

Kiwisport

2018

Students participated in organised sport in 2018. The school received Kiwi-sport funding of \$3638.48 (2017 \$3911.52). The funding was spent on sports equipment, coaching of teams and providing programmes for years 7 to 13.



Aparima College
Analysis of Variance

2018

Aparima College 2018 - 2020

Introductory Section - Strategic Intentions

Mission Statement	“An innovative learning community committed to success and excellence”
Vision	<p>To provide an innovative learning environment where all students are encouraged to strive for success and excellence and to acquire the skills and values which will enable them to become responsible citizens of NZ.</p> <p>Each student will be treated as an individual and through the personalisation of their learning we provide pathways that enable them to reach their potential.</p>
Values	<p>We will use Positive Behaviour for Learning to continue creating a positive whole school environment that promotes student learning and social success:</p> <ul style="list-style-type: none"> • Respect (Whakaute) • Responsibility (Haepapa) • Success (Angitu)
Principles	<p>Achievement: We value student achievement and recognise it as being central to the operations of Aparima College. Consequently we have set specific goals for student achievement and these goals are reflected in the following pages.</p> <p>Consultation: With the re-establishment of a Board of Trustees, they function as representatives of the wider community and oversee the governance of Aparima College. Consultation is regularly sought and valued. Commissioner surveys have provided significant feedback from the community on their desires for the operations of the college.</p> <p>Curriculum: Our curriculum will constantly develop to give every opportunity for the students’ growth. It will provide clear subject pathways allowing flexibility for personalised learning and for students to excel in whichever area they choose to study. 2018 sees the introduction of two new Level 3 subjects: Technology and Agriculture, in response to the needs of our students and providing vocational pathways. Aparima College is a representation of the community it serves. We strive to reflect this unique history, people and direction of Western Southland. Our ability to offer a wide, varied and deliberate curriculum offers our students the ability to meet the employment specificity of our district whilst enabling those who seek higher educational opportunities the pathways and support to do so.</p>
Māori Dimensions and Cultural Diversity	<p>We will continue to take all reasonable steps to provide instruction in Tikanga Māori (Māori Culture) and Te Reo Māori (Māori Language) for students whose parents request it. When developing policies and practices for our school, we reflect New Zealand’s cultural diversity and the unique position of the Māori culture. We also undertake to work with the families of any Pasifika students enrolled to ensure their success.</p> <p>Our tikanga encompasses the following:</p> <ul style="list-style-type: none"> • Kotahitanga (Unity): relying on decision making through discussion, encouraging cultural identity through the curriculum and transferring tikanga values such as haere tahi (progressing together), mahi tahi (working together) and noho tahi (staying together) into the classroom • I runga i te Manaaki (Pastoral Care): creating a school culture of support, caring and understanding, based on the concepts of tika (fairness), pono (integrity) and aroha (compassion)

- | | |
|--|---|
| | <ul style="list-style-type: none"> Huakina Mai (Opening Doorways): establishing meaningful relationships with students by creating positive expectations for student behavior through modelling, shared experiences and making connections in a proactive way. |
|--|---|

NOTES ON STRATEGIC INTENTIONS.

With the appointment of a new Principal who started in term 2 2018 and the introduction of a new BOT in June of 2018, the Strategic Intentions of the school came under scrutiny as we looked forward towards where we wanted to see the school travel. This means that our entire Strategic Plan has had an overhaul and the 2018 – 2020 plan has been replaced by 2019-2021 plan with new Strategic focus points, a new Mission Statement and Vision – all designed to more accurately reflect the schools position and progress.

This Analysis of variance document is based on the 2018 plans and will reflect the new direction in the Evaluation / Next Steps columns.

Strategic Section

Strategic Goals 2018 - 2020		Core Strategies for Achieving Goals
1. Student Achievement in Literacy and Numeracy	Improved literacy and numeracy outcomes for all students, particularly Maori and Pasifika Writing is a special focus. Accelerate progress of students performing below expectations	<ul style="list-style-type: none"> Tracking of priority learners and plans developed in response Extend the effectiveness of literacy teaching across all Learning Areas Embracing understanding of identity, language and culture so that Maori achieve success as Maori
2. Student achievement across all areas of the curriculum	Students to achieve to their academic potential through actively engaging in a rich and varied curriculum that is responsive to their individual needs. Increasing students' capacity to succeed as independent learners is a key focus.	<ul style="list-style-type: none"> Strengthen staff capacity to effectively respond to assessment information in order to improve student achievement through effective and timely Professional learning and Development Student monitoring system being used effectively and timely responses, particularly for priority learners Ensure all students are encouraged to participate in the wider Aparima College curriculum Investigate and implement strategies to ensure students are gradually increasing their ability to succeed as independent learners who take ownership of their learning Retention of senior students to successfully gain NCEA Level 2 before leaving school

3. Culture and Values	Students to participate in all aspects of our Aparima College culture whilst developing our PB4L values	<ul style="list-style-type: none"> • Design and implement the delivery method for teaching our school values (data recaptured to determine if improvement has taken place). Consult with the Pastoral Care team in terms of this teaching plan and share with staff in advance to seek further input and allow for clarification • Encourage new activities to assist with culture within the school e.g. House Concert, Junior school Kapa Haka and Waiata competition • Enhance student leadership to model and promote the PB4L values
4. Community Engagement	To continue to develop a strong and positive presence in the Aparima community as well as strong whanau/school links to enhance student learning	<ul style="list-style-type: none"> • Explore ways of enhancing communication with our community, particularly electronic based communication • Foster positive relationships with other organisations such as SIT and local businesses to further enrich our curriculum • Ensure positive links with contributing schools • Continue to develop in our effectiveness to communicate student progress using the KAMAR system • Strengthen and embed the relationship with local iwi/Runaka leaders • Training and support for community to take on the role of self-governance • BOT Election

Improvement Plan for 2018

Strategic Goals 1 and 2: High Student Achievement in Literacy, Numeracy and across the Curriculum

Baseline Data	2018 Targets	Strategies/Actions	Who	Evaluation and Next Steps																																			
<p>Curriculum Level (at or above)</p> <ul style="list-style-type: none"> Year 7 – 11/24 3B overall Year 8 – 19/29 3A overall <p>We have taken into consideration the gender/ethnicity breakdown, and are not showing this due to the small numbers and need for confidentiality</p>	<p>Year 7 Targets (will make targets after initial testing early in 2018, then identify and track priority learners)</p> <ul style="list-style-type: none"> 18/24 at or above curriculum level 4B for reading and writing by the end of 2018 18/24 at or above curriculum level 4B for numeracy by the end of 2018 <p>Year 8 Targets</p> <ul style="list-style-type: none"> 23/29 at or above curriculum level 4P for reading and writing by the end of 2018 23/29 at or above curriculum level 4P for numeracy by 	<ul style="list-style-type: none"> Ensure maximum hours of teacher aide time per year 7/8 class. Teacher aides are a key role to support the range of learning needs in the classroom Continued focus on priority student needs while also embedding Accelerated Learning in Literacy strategies within the classrooms HODs supporting teachers to develop and utilise classroom profiles to ensure individual response to student needs Engagement of students in ongoing planning and setting of achievement targets, and reflecting on progress using a variety of evidence. Guiding students towards being more active in their learning. Students should be clear in understanding what they are learning, how they are progressing and what their next learning steps are Consistent focus on classroom observations including walkthroughs on evidence and feedback to teachers on students' readiness to communicate what they are learning, how they are progressing and what their next learning steps are 	<ul style="list-style-type: none"> SENCO All teachers of 7/8 classes HODs All teachers HODs, SCT, SMT SENCO, SMT 	<p>SENCO role was being performed very well by one of the Deputy Principals. Teacher aide hours being used effectively and excellent support provided to students in need.</p> <p>Specific case scenario -year 9 student – beginning of the year refusing to attend class at all. Very limited support from home. By end of the year this student attending all classes, sometimes without teacher aide support - engaged in extra-curricular gardening programme with teacher aide and Caretaker support.</p> <p>Deputy Principal moved to another job at end of 2018 – role advertised internally and Year 7-8 teacher has taken up role for 2019 and beyond. External PLD and internal support in place. Number of ORRS students has dropped from 3 to 1 with move of family of ORRS funded twins to Ruru Specialist school. This is an excellent result for the family as the support these students require as they move through school is becoming more specialised.</p> <p><u>Yr 7 targets</u></p> <p>8 students achieving at 4B or above for literacy – 4 more at level 3A.</p> <p>7 students below level 3a – 2 of whom are ORSS funded. 2 more missed significant amounts of school during the year.</p> <table> <tr> <th></th><th>Ach Below 3A</th><th>Ach 3A/4B</th><th>Ach 4P</th><th>Ach 4A +</th></tr> <tr> <td>MidOverall</td><td>3</td><td>7</td><td>4</td><td>6</td></tr> <tr> <td>Mid Male</td><td>0</td><td>5</td><td>2</td><td>4</td></tr> <tr> <td>Mid Female</td><td>3</td><td>2</td><td>2</td><td>2</td></tr> <tr> <td>End Overall</td><td>4</td><td>6</td><td>1</td><td>11</td></tr> <tr> <td>End Male</td><td>1</td><td>4</td><td>1</td><td>7</td></tr> <tr> <td>End Female</td><td>3</td><td>2</td><td>0</td><td>4</td></tr> </table> <p>Roll decreased from 24 to 20 during the year and then we had 2 enrolments into year 7 in Term 4.</p>		Ach Below 3A	Ach 3A/4B	Ach 4P	Ach 4A +	MidOverall	3	7	4	6	Mid Male	0	5	2	4	Mid Female	3	2	2	2	End Overall	4	6	1	11	End Male	1	4	1	7	End Female	3	2	0	4
	Ach Below 3A	Ach 3A/4B	Ach 4P	Ach 4A +																																			
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End Male	1	4	1	7																																			
End Female	3	2	0	4																																			

	<p>the end of 2018</p> <p>Below Level Progress: 22/26 students effectively achieve at least a 2 step increase across: -reading -writing -numeracy</p> <p>Year 7 and 8 General Targets All students show progress through the curriculum levels across each subject. With an average progression of 1.5 steps gained across each subject</p>	<ul style="list-style-type: none"> Work with agencies to get as much practical support as possible 		<p>9 students achieved 4B or better in end of year Reading tests; 13 scored 4B or better in end of year writing tests. We believe that significant progress is not being made due to the barriers around writing for our students. Therefore we have embarked on 3 year plan to embed use of Learning Progression Frameworks across curriculum and through from years 7-10 beginning in 2019.</p> <p>With a professional development focus on better understanding and implementation of the steps involved in the LPF, and following on from that, input into Curriculum Progress Tolls such as PaCt we can begin to address this area of concern.</p> <p>We will also place more emphasis on reporting of progress rather than strict summative achievement targets as we believe these are more indicative of the work being done.</p> <p>In terms of progress for this report we can report the following shifts for reading and writing.</p> <p>1 student – moved back 1 sub level of curriculum 1 student – same 3 students – n/a – began school after soy testing 2 students – up 1 sub level 5 students – up 2 sub levels 6 students – up 3 sub levels 4 students – up 4 or more levels</p> <p>Ethnicity breakdown for Literacy</p> <table border="1"> <thead> <tr> <th></th><th>Ach Below Level 3A</th><th>Ach 3A/4B</th><th>Ach 4P</th><th>Ach 4A +</th></tr> </thead> <tbody> <tr> <td>Mid Maori</td><td>2</td><td>3</td><td>2</td><td>1</td></tr> <tr> <td>Mid European</td><td>5</td><td>6</td><td>1</td><td>0</td></tr> <tr> <td>End Maori</td><td>1</td><td>3</td><td>3</td><td>0</td></tr> <tr> <td>End European</td><td>6</td><td>6</td><td>1</td><td>1</td></tr> </tbody> </table>		Ach Below Level 3A	Ach 3A/4B	Ach 4P	Ach 4A +	Mid Maori	2	3	2	1	Mid European	5	6	1	0	End Maori	1	3	3	0	End European	6	6	1	1
	Ach Below Level 3A	Ach 3A/4B	Ach 4P	Ach 4A +																									
Mid Maori	2	3	2	1																									
Mid European	5	6	1	0																									
End Maori	1	3	3	0																									
End European	6	6	1	1																									

				<div>Ethnicity breakdown of EOY results for Maths</div> <table><tr><td></td><td>Ach Below Level 3A</td><td>Ach 3A/4B</td><td>Ach 4P</td><td>Ach 4A +</td></tr><tr><td>Mid Maori</td><td>0</td><td>4</td><td>1</td><td>3</td></tr><tr><td>Mid European</td><td>3</td><td>3</td><td>3</td><td>3</td></tr><tr><td>End Maori</td><td>0</td><td>3</td><td>1</td><td>3</td></tr><tr><td>End European</td><td>3</td><td>3</td><td>0</td><td>8</td></tr></table> <div>Very little shift can be seen in Maths results between mid year and end of year stats for Maths.</div> <div><u>Yr 8 targets</u></div> <div>End of year literacy results</div> <div>15 students below 4P</div> <div>10 students at 4P/4A</div> <div>3 students at 5B</div> <div>0 students at 5P or above</div> <div>This reflects a move backwards for some students based on mid year reporting, but we believe that the end of year results are more accurate given the number of assessments the students are measured against.</div> <div>We can see the following overall shifts in literacy from SOY to EOY</div> <div>1 student – minus 1 sub level</div> <div>1 student up 1 sub level</div> <div>11 students up 2 sub levels</div> <div>9 students up 3 sub levels</div> <div>3 students up 4 or more sub levels.</div> <div>This information suggests we need to look at developing more accurate mid year assessments for our Year 8 students.</div> <div>In terms of Numeracy results from mid year to end of year we can see the following movement</div> <table><tr><td>Mid year</td><td>End-Year</td></tr><tr><td>Below 4P – 5 students</td><td>4 students</td></tr></table>		Ach Below Level 3A	Ach 3A/4B	Ach 4P	Ach 4A +	Mid Maori	0	4	1	3	Mid European	3	3	3	3	End Maori	0	3	1	3	End European	3	3	0	8	Mid year	End-Year	Below 4P – 5 students	4 students
	Ach Below Level 3A	Ach 3A/4B	Ach 4P	Ach 4A +																													
Mid Maori	0	4	1	3																													
Mid European	3	3	3	3																													
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End European	3	3	0	8																													
Mid year	End-Year																																
Below 4P – 5 students	4 students																																

				<p>At 4P/4A – 8 students 9 students</p> <p>At 5B – 7 students 4 students</p> <p>5P and above – 6 students 11 students</p> <p>Avg and Ethnicity Breakdown</p> <table> <tr> <th></th><th>Ach Below Level 4P</th><th>Ach 4P/4A</th><th>Ach 5B</th><th>Ach 5P +</th></tr> <tr> <td>Overall</td><td>4</td><td>9</td><td>4</td><td>11</td></tr> <tr> <td>Male</td><td>4</td><td>7</td><td>2</td><td>5</td></tr> <tr> <td>Female</td><td>0</td><td>2</td><td>2</td><td>6</td></tr> </table> <table> <tr> <th></th><th>Ach Below Level 4P</th><th>Ach 4P/4A</th><th>Ach 5B</th><th>Ach 5P +</th></tr> <tr> <td>Maori</td><td>3</td><td>5</td><td>2</td><td>4</td></tr> <tr> <td>European</td><td>1</td><td>4</td><td>2</td><td>7</td></tr> </table>		Ach Below Level 4P	Ach 4P/4A	Ach 5B	Ach 5P +	Overall	4	9	4	11	Male	4	7	2	5	Female	0	2	2	6		Ach Below Level 4P	Ach 4P/4A	Ach 5B	Ach 5P +	Maori	3	5	2	4	European	1	4	2	7
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European	1	4	2	7																																			
<p>Curriculum Level (at or above)</p> <ul style="list-style-type: none"> Year 9 – 15/30 4P overall Year 10 – 15/30 4A overall <p>We have taken into consideration the gender/ethnicity breakdown, and are not showing this due to the small</p>	<p>Year 9 General Target: 23/30 of Year 9 students should be at an overall median curriculum level 4A at the end of 2018 using end of year OTJ achievement data</p> <p>Year 10 General Target: 23/30 of Year 10 students should be at an overall median curriculum level 5B at the end of 2018 using end of year OTJ achievement data</p>	<ul style="list-style-type: none"> All subjects implement plans to ensure subject OTJ targets are consistent with overall median data as per targets: 23/30 Year 9 at 4A 23/30 Year 10 at 5B Continued focus on priority student needs HODs supporting teachers to develop and utilise classroom profiles to ensure individual response to student needs Engagement of students in ongoing planning and setting of achievement targets, and reflecting on progress using a variety of evidence. Guiding students towards being more active in their learning. Students should be clear in understanding what they are 	<ul style="list-style-type: none"> HODs, TICs All teachers HODs All teachers 	<p>Using E Asttle results from SOY and EOY we can see the following shifts in students achievement</p> <p>Writing</p> <p>8 students – up 1 curriculum sub level</p> <p>3 students – up 2</p> <p>4 students up 3</p> <p>9 students – up 4 or more levels</p> <p>3 students not tested at start of year</p> <p>1 student stayed the same</p> <p>2 students moved backwards by 1 sub level (1 of whom is already working at Level 6 of curriculum so not really a concern at this stage)</p> <p>Reading</p> <p>7 students stayed at same level</p> <p>3 students not tested at SOY</p> <p>13 students – up 1 sub level</p> <p>4 students up 2 sub levels</p>																																			

<p>numbers and need for confidentiality</p>	<p>Year 9 and 10 General Targets</p> <p>All students show progress through the curriculum levels across each subject. With an average progression of 1.5 steps gained across each subject</p>	<p>learning, how they are progressing and what their next learning steps are</p> <ul style="list-style-type: none"> • Ongoing collection, analysis and response to achievement data with a goal of developing comprehensive reports • Consistent focus on classroom observations including walkthroughs on evidence and feedback to teachers on students' readiness to communicate what they are learning, how they are progressing and what their next learning steps are 	<ul style="list-style-type: none"> • HODs/TICs • All teachers • HODs, SCT, SMT 	<p>3 students – up 3 sub levels</p> <p>WRITING</p> <p>14/30 students above level 5B. (5 male / 9 female / 3 Maori)</p> <p>If we consider that students need to be at 5P/5A by end of Year 10 then Year 9 level is perhaps set too high. I think we should lower target to 4P by end of Year 9, which translates to having 22/30 at required level.</p> <p>(would be 11 male/ 11 female / 8 Maori)</p> <p>3 male students in need of accelerated support.</p> <p>1 male student obviously did not perform well in testing as classwork shows significantly higher levels of understanding.</p> <p>READING</p> <p>15/30 at level 5B (7 male / 8 female / 3 Maori)</p> <p>If level moved to 4P (14 male / 9 female / 6 Maori)</p> <p>7 students stayed at same level.</p> <p>Next steps clearly need to be a greater focus on cross-curricular reporting of progress.</p> <p>Also need to discuss what expected level of achievement is at Year 9.</p>
<p>NCEA Level 1</p> <p>2017 interim participation based results:</p> <p>15/17 Year 11 students gained Level 1 (88%)</p> <p>16/17 of all Year 11 students achieved Level 1 numeracy and literacy (94%) – one student at AltEd who has never attended our school but is on roll</p> <p>Endorsement</p>	<p>Year 11 General Target</p> <p>Participation Based:</p> <p>24/28 (85%) students to attain Level 1 (participation based)</p> <p>27/28 (96%) students at Level 1 gain both the numeracy and literacy component – one special needs student</p> <p>9/28 (32%) students at Level 1 should gain a certificate</p>	<ul style="list-style-type: none"> • Identify priority learners and implement individualised plan which takes into account specific needs and involves a modified academic programme with targeted support • Priority learners are tracked during the year • Support priority learners by engaging learning support, parents, Deans and SLT in establishing suitable response to issues • Learning areas to implement individual action plans for students at risk of not achieving • All students at risk of not gaining the numeracy or literacy component will be 	<ul style="list-style-type: none"> • SENCO, SMT, SCT, all teachers • SENCO, SMT, SCT, all teachers • SENCO, SMT, SCT, Deans, all teachers • SMT, Deans • SMT, Deans, form teachers, all staff 	<p>See attached NCEA data set.</p> <p>87.1% pass rate at Level 1 – compared with National rate of 70.5% and Dec 4-7 rate of 73.3%.</p> <p>Average over past 5 years sees Aparima with + 6.56% over National pass rates.</p> <p>Priority learner focus worked very well across whole year group. Early identification happening across Curriculum.</p> <p>Literacy – 96.8%</p> <p>Numeracy – 93.5%</p> <p>We believe that 100% of the Year 11 students that finished our year gained literacy and numeracy.</p> <p>We had 2 students at alt Ed for majority of the year. One student with special needs and 1 student who left to another school in mid year.</p> <p>7.4% of students gained Excellence endorsement and 28.6% gained Merit endorsements.</p>

<p>1 student gained a merit endorsement</p> <p>Total Credits 9 students gained 14 credits or higher in five subjects at Level 1</p>	<p>endorsement, 2/28 at excellence</p> <p>In Level 1 courses, 21/28 (75%) students gain 14 or more credits at or above this level in 5 subjects</p>	<p>identified by 1 July each year and a programme of support will be implemented, remaining in place until the student has made the necessary gains</p> <ul style="list-style-type: none"> Maori achieve as well as non-Maori using MASAM strategies Review careers programmes to ensure they meet the needs of students as focus on future careers 	<ul style="list-style-type: none"> All staff GC/Careers Counsellor 	<p>Maori students achieved 90% pass rate compared to 85% for European. This compares favourably with National comparison of 55.8% vs 76.3% (Maori / Euro)</p> <p>Tracking program in 2019 to include more profiling at beginning of year to determine students capable of achieving endorsements and regular signposting throughout the year.</p>
<p>NCEA Level 2 2017 interim participation based results:</p> <p>16/18 Year 12 students gained Level 2 (88%)</p> <p>Endorsement 0/18 students gained endorsements</p> <p>Total Credits 10 students gained 14 credits or higher in five subjects at Level 2</p>	<p>Year 12 General Target Participation Based: 13/15 (86%) students to attain Level 2</p> <p>4/ 15 (26%) students at Level 2 should gain a certificate endorsement, 0 at excellence</p> <p>In Level 2 courses, 11/15 students gain 14 or more credits at or above this level in five subjects</p> <p>All students who leave school at the end of Year 12 should have a pathway that includes further training/qualification s either tertiary or work-place based</p>	<ul style="list-style-type: none"> Identify priority learners and implement individualised plan which takes into account specific needs and involves a modified academic programme with targeted support Priority learners are tracked during the year Support priority learners by engaging learning support, parents, Deans and SLT in establishing suitable response to issues Learning areas to implement individual action plans for students at risk of not achieving All students at risk of not gaining the numeracy or literacy component will be identified by 1 July each year and a programme of support will be implemented, remaining in place until the student has made the necessary gains Maori achieve as well as non-Maori using MASAM strategies 	<ul style="list-style-type: none"> SESCO, SMT, SCT, all teachers SESCO, SMT, SCT, all teachers SESCO, SMT, SCT, Deans, all teachers SMT, Deans SMT, Deans, form teachers, all staff All staff HODs 	<p>81.3% pass rate at Level 2 – compared with National rate of 76.4% Over past 5 years average pass rate + 1.52% compared to National rates.</p> <p>Maori students achieved 100% pass rate compared to 75% for European. This compares favourably with National comparison of 66.6% vs 80.5% (Maori / Euro)</p> <p>No endorsements at Level 2</p> <p>Leavers in Year 12 have gone to Employment in Primary industries – 4 students Apprenticeships – 2 students</p> <p>Some very positive results</p> <p>Tracking program in 2019 to include more profiling at beginning of year to determine students capable of achieving endorsements and regular signposting throughout the year.</p>

		<ul style="list-style-type: none"> HODs identify learning area endorsement statistics with the aim to investigate and implement strategies to progress towards the target of 50% endorsement rate at Level 2 Review careers programmes to ensure they meet the needs of students as they transition to further education and/or the workplace 	<ul style="list-style-type: none"> GC/Careers Counsellor 	
<p>NCEA Level 3 2017 interim participation based results: 4/4 Year 13 students gained Level 3 (100%)</p> <p>Endorsement ¼ students gained endorsements with 1 at excellence (25%)</p> <p>NCEA Level 2 (All students remaining at Year 13 gained Level 2 in 2016)</p> <p>Total Credits 2/4 students gained 14 credits or higher in five subjects at Level 3</p>	<p>Year 13 General Target Participation Based: 14/16 students to attain Level 3 (one special needs, one huge degree of absenteeism) (88%)</p> <p>5/16 students at Level 3 should gain a certificate endorsement, 1 at excellence (31%)</p> <p>In Level 3 courses, 13/16 (81%) students gain 14 or more credits at or above this level in five subjects</p> <p>All of the students who remain at the college until Year 13 in a full time capacity will gain the Level 2 qualification</p>	<ul style="list-style-type: none"> Identify priority learners and implement individualised plan which takes into account specific needs and involves a modified academic programme with targeted support Priority learners are tracked during the year Support priority learners by engaging learning support, parents, Deans and SLT in establishing suitable response to issues Learning areas to implement individual action plans for students at risk of not achieving Maori achieve as well as non-Maori using MASAM strategies HODs identify learning area endorsement statistics with the aim to investigate and implement strategies to progress towards the target of 50% endorsement rate at Level 2 Review careers programmes to ensure they meet the needs 	<ul style="list-style-type: none"> SENCO, SMT, SCT, all teachers SENCO, SMT, SCT, all teachers SENCO, SMT, SCT, Deans, all teachers SMT, Deans All staff HODs GC/Careers Counsellor 	<p>77.8% pass rate at Level 3 – compared with national rate of 64.4</p> <p>Leavers at Year 13 went to the following destinations Employment – 4 Apprenticeships – 2 Armed Forces – 1 Tertiary – 4 Special Needs Transition programme – 1</p> <p>Tracking program in 2019 to include more profiling at beginning of year to determine students capable of achieving endorsements and regular signposting throughout the year.</p> <p>Only 22.2% at UE reflects the number of students who were actively pursuing that pathway. Our targets in following years need to continue to be adaptive to our student body and their requirements.</p>

University Entrance 3/3 students who started with a goal of UE achieved this	All students who leave school at the end of Year 13 should have a pathway that includes further training/qualifications either tertiary or work-place based 6 of the 16 students achieve University Entrance	of students as they transition to further education and/or the workplace		
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Strategic Goal 3: Culture and Values

Baseline Data	2018 Targets	Strategies	Who	Evaluation and Next Steps
PB4L team training for Year 1 complete Surveys to staff, students and community to	<ul style="list-style-type: none"> Behaviour system (flow diagram) implemented and KAMAR reporting to be used from start of the year Classroom Expectations Matrix completed and displayed in every room 	<ul style="list-style-type: none"> Establish regular PB4L team meetings and update staff Develop expectations and seek feedback from staff, students and whanau Teach expected behaviour using lessons, 	<ul style="list-style-type: none"> PB4L team Staff Staff 	Decision made in middle of the year to not follow through with PB4L program. We are working on our own values project, without external pressure of PB4L requirements. Decision made in consultation with staff, BOT and MOE. 2019 Values program part of new 2019 – 2021 Strategic Plan.

choose values complete SET implementation score of 57.5%	<ul style="list-style-type: none"> Design and install signage displaying values around the school Data analysed and an area of specific concern identified Design and implement the delivery method for teaching our expectations. Expectations specifically taught to improve the identified area. Data recaptured to determine if improvement has taken place Reward system launched and being used throughout the school 	pre-corrects, peer teaching, learning stories (develop schedule and lesson plans for expectations) <ul style="list-style-type: none"> Develop school-wide continuum for acknowledging expected behaviour, seek feedback Develop school-wide continuum for discouraging inappropriate behaviour, seek feedback Differentiate between minor and major behaviour (behaviour appendix) and responses Monitor and evaluate progress and effectiveness 	<ul style="list-style-type: none"> SMT + PB4L team + staff SMT + PB4L team + staff SMT + PB4L team + staff PB4L team 	
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Strategic Goal 4: Community Engagement

Baseline Data	2018 Targets	Strategies	Who	Evaluation and Next Steps
Website upgraded start of 2017		<ul style="list-style-type: none"> Keep website up to date and encourage community to check the daily notices and updates 	<ul style="list-style-type: none"> JD via all staff Office staff + LF via all staff 	<p>Community engagement major focus for 2018.</p> <p>Focus on usage of Facebook page to celebrate student achievement and progress.</p>

<p>Facebook page maintained weekly throughout term time</p> <p>Initial KAMAR training for staff completed and installed onto computers</p> <p>Fortnightly newsletter sent electronically to parents/caregivers, hard copies distributed to community</p>		<ul style="list-style-type: none"> • Encourage more users and hits on Facebook page – staff member and student group work on posts • Increase our presence in external publications such as The Western Star, The Eye, etc • Encourage and promote the use of school facilities to support community groups • Principal to conduct a fortnightly property walkthrough with the caretaker to plan short term and long term maintenance • Review and evaluate the maintenance request system with the aim of making it more responsive to maintenance needs • Ongoing KAMAR training to facilitate whanau contact • Gateway programme • Work Experience week • Careers visits • Incubator programme • Monthly meetings of the Tree Committee and updates via social media • New Principal appointed • BOT elections 	<ul style="list-style-type: none"> • LF/CD • ?? • CD and Caretaker • RL and Caretaker • RL + staff • LF + TC • TC • HW • HW • Tree Committee • Commissioner • Commissioner 	<p>Regular newsletters to school community, and regular publications in local newspapers.</p> <p>Liaison with local community groups growing and use of facilities continues.</p> <p>Greater direct contact with whanau using Google Forms for surveys on aspects such as Values / BYOD / Reports.</p> <p>Developing greater use of KAMAR system to generate better levels of contact with families. Continuing into 2019, with use of KAMR for student letters / permission slips / emailing of reports / generating Focus grades.</p> <p>New BOT voted in on 30th May 2018. Commissioner released by MOE.</p> <p>Positive leadership of the school.</p> <p>Regular contact by BOT through newsletter with community.</p> <p>House meetings idea being implemented in 2019.</p> <p>Tree Project gaining traction and large community support – won Treemendous grant for Heritage orchard and outdoor classroom area.</p> <p>Maintenance / Property management a greater focus in 2019 – repainting of exterior of hall – 2019 admin area project to develop a more welcoming environment.</p>
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Other 2018 Key Improvement Strategies to Achieve Strategic Goals

Property (summarized from property plan)	Evaluation / Next Steps	Finance	Evaluation / Next Steps
<ul style="list-style-type: none"> Complete Junior Block upgrade Paint exterior of hall (school frontage) Furniture upgrade in one class per year 	<p>Junior block completed and opened officially with community event.</p> <p>Exterior of hall completed.</p> <p>Computer room 2 redeveloped into full classroom.</p> <p>Cloud Migration of data completed via PC Media</p>	<ul style="list-style-type: none"> Increase roll (and therefore funding) by increasing community engagement and confidence (see Strategic Goal 4) Budget improved to show improved forecasting 	<p>Roll increased into 2019 from 169 at so 2018 to 188. Increased percentage of students from contributing schools up to 90+%.</p> <p>Budgeting improved to show more realistic depreciation figures – working capital increased over course of the year.</p> <p>New Finance Provider to generate better forecasting and monthly accounting of budget %'s and where we sit against expected expenditure.</p>
Personnel	Evaluation / Next Steps	Curriculum	Evaluation / Next Steps
<ul style="list-style-type: none"> Maintain staffing levels Investigate utilization of admin staffing 	<p>Admin staffing changes in place for 2019</p> <p>Staffing increased from 16.2 to 18.01.</p> <p>Some movement on staffing to occur before 1 march deadline but confirmed staffing should still be over 18.</p>	<ul style="list-style-type: none"> Investigate curriculum options for 2020 introduction 	<p>Full curriculum review in place as part of strategic plan for 2019 – 2021.</p> <p>Visits to 3 schools in Christchurch and 1 school in North Island in planning stage to look at Curriculum options at Senior level.</p> <p>Idea to flow down into integrated subjects in junior school.</p>



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF APARIMA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Aparima College (the School). The Auditor-General has appointed me, G N Thomas, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 July 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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



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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.



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- 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 analysis of variance, kiwisport paragraph and BOT listing included on pages 2 to 20, 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.

G. N. Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand