

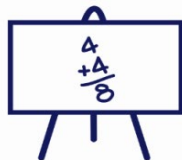
# APARIMA COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	409
<b>Principal:</b>	Cameron Davis
<b>School Address:</b>	33 Leader St, Riverton
<b>School Postal Address:</b>	33 Leader St, Riverton 9822
<b>School Phone:</b>	03 294 8900
<b>School Email:</b>	<a href="mailto:office@aparima.school.nz">office@aparima.school.nz</a>
<b>Accountant / Service Provider:</b>	



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# APARIMA COLLEGE

Annual Report - For the year ended 31 December 2020

## Index

Page	Statement
	<b>Financial Statements</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 20</a>	Notes to the Financial Statements
	<b>Other Information</b>
<a href="#">21 - 30</a>	Analysis of Variance
<a href="#">31</a>	Kiwisport
<a href="#">32</a>	BOT List
<a href="#">33</a>	Independent Auditor's Report

# Aparima College

## Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

LANA WINDERS

Full Name of Board Chairperson



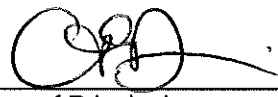
Signature of Board Chairperson

29.07.2021

Date:

CAMERON FRANCIS DAVIS

Full Name of Principal



Signature of Principal

29/7/2021

Date:

# Aparima College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,284,405	2,975,746	2,866,423
Locally Raised Funds	3	245,006	137,275	154,747
Interest income		387	2,000	1,081
		<u>3,529,798</u>	<u>3,115,021</u>	<u>3,022,251</u>
<b>Expenses</b>				
Locally Raised Funds	3	62,307	75,750	110,069
Learning Resources	4	2,137,501	1,958,596	1,862,237
Administration	5	199,654	200,100	219,195
Finance		2,801	-	3,258
Property	6	926,919	808,200	724,786
Depreciation	7	68,502	72,000	94,328
		<u>3,397,684</u>	<u>3,114,646</u>	<u>3,013,873</u>
<b>Net Surplus / (Deficit) for the year</b>		132,114	375	8,378
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>132,114</u></u>	<u><u>375</u></u>	<u><u>8,378</u></u>

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

# Aparima College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		341,481	341,481	333,103
Total comprehensive revenue and expense for the year		132,114	375	8,378
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,506	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	22	490,101	341,856	341,481
Retained Earnings		490,101	341,856	341,481
Reserves		-	-	-
<b>Equity at 31 December</b>		490,101	341,856	341,481

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.

# Aparima College

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	508,812	266,798	330,437
Accounts Receivable	9	158,807	140,000	148,351
GST Receivable		34,987	-	-
Prepayments		-	2,280	2,280
		<u>702,606</u>	<u>409,078</u>	<u>481,068</u>
<b>Current Liabilities</b>				
GST Payable		-	11,770	11,770
Accounts Payable	11	237,893	180,000	183,801
Revenue Received in Advance	12	3,574	-	12,844
Provision for Cyclical Maintenance	13	140,612	-	87,720
Finance Lease Liability - Current Portion	14	11,588	16,713	16,713
Funds held for Capital Works Projects	15	32,141	-	-
Funds held on behalf of Transport Cluster	16	51,775	129,352	129,352
		<u>477,583</u>	<u>337,835</u>	<u>442,200</u>
<b>Working Capital Surplus/(Deficit)</b>		225,023	71,243	38,868
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	345,421	298,667	324,667
		<u>345,421</u>	<u>298,667</u>	<u>324,667</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	49,174	22,925	2,925
Finance Lease Liability	14	31,169	5,129	19,129
		<u>80,343</u>	<u>28,054</u>	<u>22,054</u>
<b>Net Assets</b>		<u>490,101</u>	<u>341,856</u>	<u>341,481</u>
<b>Equity</b>	22	<u>490,101</u>	<u>341,856</u>	<u>341,481</u>

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

# Aparima College

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		786,216	715,746	615,063
Locally Raised Funds		236,498	130,325	171,712
International Students		-	-	-
Goods and Services Tax (net)		(46,757)	-	41,982
Funds Administered on Behalf of Third Parties		(77,578)	-	85,627
Payments to Employees		(308,972)	(276,000)	(284,037)
Payments to Suppliers		(353,851)	(487,990)	(516,248)
Cyclical Maintenance Payments in the year		-	(87,720)	-
Interest Paid		(2,801)	-	(3,258)
Interest Received		387	2,000	1,081
Net cash from/(to) Operating Activities		233,142	(3,639)	111,922
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(54,123)	(46,000)	(31,793)
Net cash from/(to) Investing Activities		(67,142)	(46,000)	(31,793)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		16,506	-	-
Finance Lease Payments		(36,272)	(14,000)	(16,269)
Funds Held for Capital Works Projects		32,141	-	(27,871)
Net cash from/(to) Financing Activities		12,375	(14,000)	(44,140)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>178,375</b>	<b>(63,639)</b>	<b>35,989</b>
Cash and cash equivalents at the beginning of the year	8	330,437	330,437	294,448
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>508,812</b>	<b>266,798</b>	<b>330,437</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

# Aparima College

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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.



#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

#### *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 10.

#### **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 carry forward 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

### **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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **i) 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.

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

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

#### **j) 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.

#### **k) 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.

#### **l) 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, and also annual leave earned, by non teaching staff, 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.

#### **m) 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 the School's 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.

#### **n) 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).

#### **o) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

#### **p) 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.

**q) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**r) 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	696,713	671,946	592,067
Teachers' Salaries Grants	1,915,174	1,700,000	1,668,540
Use of Land and Buildings Grants	583,015	560,000	551,133
Other MoE Grants	58,781	12,800	26,091
Other Government Grants	30,722	31,000	28,592
	<b>3,284,405</b>	<b>2,975,746</b>	<b>2,866,423</b>

The school has opted in to the donations scheme for this year. Total amount received was \$28,200.

Other MOE Grants total includes additional COVID-19 funding totalling \$17,806 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	17,078	6,000	13,933
House Rental	41,050	31,075	37,535
Activities	36,044	17,250	54,687
Trading	3,182	21,000	4,604
Fundraising	621	-	1,960
Other Revenue	147,031	61,950	42,028
	<b>245,006</b>	<b>137,275</b>	<b>154,747</b>
<b>Expenses</b>			
Activities	35,713	45,750	69,913
Trading	5,099	10,000	3,137
Fundraising (Costs of Raising Funds)	721	-	1,489
Other Locally Raised Funds Expenditure	20,774	20,000	35,530
	<b>62,307</b>	<b>75,750</b>	<b>110,069</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>182,699</b>	<b>61,525</b>	<b>44,678</b>

## 4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	80,126	111,096	79,792
Employee Benefits - Salaries	2,045,100	1,829,500	1,771,776
Staff Development	12,275	18,000	10,669
	<b>2,137,501</b>	<b>1,958,596</b>	<b>1,862,237</b>

## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,000	6,000	6,000
Board of Trustees Fees	4,030	4,000	2,910
Board of Trustees Expenses	3,025	2,000	2,870
Communication	9,671	9,000	8,886
Consumables	6,856	7,500	7,717
Operating Lease	-	-	337
Other	45,832	65,600	60,296
Employee Benefits - Salaries	114,506	95,000	119,938
Insurance	734	2,000	1,241
Service Providers, Contractors and Consultancy	9,000	9,000	9,000
	199,654	200,100	219,195

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	7,047	5,500	4,600
Consultancy and Contract Services	53,108	48,000	49,052
Cyclical Maintenance Provision	99,141	20,000	12,793
Adjustment to the Provision	-	-	(49,500)
Grounds	7,852	9,000	8,189
Heat, Light and Water	48,640	63,000	56,295
Rates	3,799	5,200	3,717
Repairs and Maintenance	64,395	40,500	33,767
Use of Land and Buildings	583,015	560,000	551,133
Security	503	3,000	933
Employee Benefits - Salaries	59,419	54,000	53,807
	926,919	808,200	724,786

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	15,331	12,000	15,944
Furniture and Equipment	21,095	23,000	24,427
Information and Communication Technology	17,107	20,000	24,991
Motor Vehicles	850	-	-
Leased Assets	12,215	13,000	24,060
Library Resources	1,904	4,000	4,906
	68,502	72,000	94,328

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	508,812	266,798	330,437
Cash and cash equivalents for Statement of Cash Flows	508,812	266,798	330,437

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

Of the \$508,812 Cash and Cash Equivalents, \$32,140 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	624	-	1,386
Banking Staffing Underuse	-	-	29,403
Teacher Salaries Grant Receivable	158,183	140,000	117,562
	158,807	140,000	148,351
Receivables from Exchange Transactions	624	-	1,386
Receivables from Non-Exchange Transactions	158,183	140,000	146,965
	158,807	140,000	148,351

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land	24,000	-	-	-	-	24,000
Building Improvements	186,114	8,085	-	-	(15,331)	178,868
Furniture and Equipment	58,613	1,073	-	-	(21,095)	38,591
Information and Communication Technology	36,105	33,307	(1,717)	-	(17,107)	50,588
Motor Vehicles	-	8,500	-	-	(850)	7,650
Leased Assets	16,101	43,187	(6,337)	-	(12,215)	40,736
Library Resources	3,734	3,158	-	-	(1,904)	4,988
	-	-	-	-	-	-
<b>Balance at 31 December 2020</b>	<b>324,667</b>	<b>97,310</b>	<b>(8,054)</b>	<b>-</b>	<b>(68,502)</b>	<b>345,421</b>

	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2020</b>			
Land	24,000	-	<b>24,000</b>
Building Improvements	334,732	(155,864)	<b>178,868</b>
Furniture and Equipment	232,148	(193,557)	<b>38,591</b>
Information and Communication Technology	186,799	(136,211)	<b>50,588</b>
Motor Vehicles	54,411	(46,761)	<b>7,650</b>
Leased Assets	70,210	(29,474)	<b>40,736</b>
Library Resources	44,386	(39,398)	<b>4,988</b>
<b>Balance at 31 December 2020</b>	<b>946,686</b>	<b>(601,265)</b>	<b>345,421</b>

	<b>Opening Balance (NBV)</b>	<b>Additions</b>	<b>Disposals</b>	<b>Impairment</b>	<b>Depreciation</b>	<b>Total (NBV)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2019</b>						
Land	24,000	-	-	-	-	<b>24,000</b>
Building Improvements	202,058	-	-	-	(15,944)	<b>186,114</b>
Furniture and Equipment	68,880	14,160	-	-	(24,427)	<b>58,613</b>
Information and Communication Technology	45,617	15,479	-	-	(24,991)	<b>36,105</b>
Motor Vehicles	-	-	-	-	-	<b>-</b>
Leased Assets	35,939	4,222	-	-	(24,060)	<b>16,101</b>
Library Resources	6,486	2,154	-	-	(4,906)	<b>3,734</b>
<b>Balance at 31 December 2019</b>	<b>382,980</b>	<b>36,015</b>	<b>-</b>	<b>-</b>	<b>(94,328)</b>	<b>324,667</b>

	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2019</b>			
Land	24,000	-	<b>24,000</b>
Building Improvements	326,647	(140,533)	<b>186,114</b>
Furniture and Equipment	249,292	(190,679)	<b>58,613</b>
Information and Communication Technology	191,942	(155,837)	<b>36,105</b>
Motor Vehicles	45,911	(45,911)	<b>-</b>
Leased Assets	72,362	(56,261)	<b>16,101</b>
Library Resources	41,228	(37,494)	<b>3,734</b>
<b>Balance at 31 December 2019</b>	<b>951,382</b>	<b>(626,715)</b>	<b>324,667</b>



## 11. Accounts Payable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	64,846	30,000	47,793
Accruals	7,539	10,000	6,000
Employee Entitlements - Salaries	158,183	140,000	123,569
Employee Entitlements - Leave Accrual	7,325	-	6,439
	<u>237,893</u>	<u>180,000</u>	<u>183,801</u>
Payables for Exchange Transactions	237,893	180,000	183,801
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>237,893</u>	<u>180,000</u>	<u>183,801</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	3,574	-	12,844
	<u>3,574</u>	<u>-</u>	<u>12,844</u>

## 13. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	90,645	90,645	127,352
Increase/ (decrease) to the Provision During the Year	99,141	20,000	12,793
Adjustment to Provision	-	-	(49,500)
Use of the Provision During the Year	-	(87,720)	-
Provision at the End of the Year	<u>189,786</u>	<u>22,925</u>	<u>90,645</u>
Cyclical Maintenance - Current	140,612	-	87,720
Cyclical Maintenance - Term	49,174	22,925	2,925
	<u>189,786</u>	<u>22,925</u>	<u>90,645</u>

#### 14. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	11,588	16,713	16,713
Later than One Year and no Later than Five Years	31,169	5,129	19,129
Later than Five Years	-	-	-
	<u>42,757</u>	<u>21,842</u>	<u>35,842</u>

#### 15. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Gym and Courts Upgrade	<i>completed</i>	-	92,330	72,313	-	20,017
Electrical and Toilets Upgrade	<i>in progress</i>	-	49,270	37,146	-	12,124
Totals		<u>-</u>	<u>141,600</u>	<u>109,459</u>	<u>-</u>	<u>32,141</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	32,141
Funds Due from the Ministry of Education	-
	<u>32,141</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Design Services	<i>completed</i>	27,871	-	27,871	2,635	-
Gym and Courts Upgrade	<i>in progress</i>	-	-	-	-	-
Totals		<u>27,871</u>	<u>-</u>	<u>27,871</u>	<u>2,635</u>	<u>-</u>

## 16. Funds Held on Behalf of Transport Network

Aparima College is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	129,352	-	43,726
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	375,134	-	382,262
Funds Spent on Behalf of the Cluster	(286,711)	-	(296,636)
Distribution of Funds			
Aparima College	(96,000)	-	-
Riverton Primary School	(70,000)	-	-
Funds Held at Year End	51,775	129,352	129,352

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	51,775	-	129,352
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### Non Current Assets

Property Plant and Equipment	-	-	-
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### Current Liabilities

Operating Creditors	-	-	-
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### Non Current Liabilities

Borrowings	-	-	-
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### Equity

51,775	-	129,352
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## 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.

## 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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,030	2,910
Full-time equivalent members	0.23	0.19
<i>Leadership Team</i>		
Remuneration	367,804	335,813
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	371,834	338,723
Total full-time equivalent personnel	3.23	3.19

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	120-130
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
0	0.00	1.00
	0.00	1.00

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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) \$Contract to have the Gym and Courts upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$92,330 has been received of which \$72,313 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (b) Contract to upgrade Electrical Switchboards and Hall Toilet agent for the Ministry of Education. The project is fully funded by the Ministry and \$49,270 has been received of which \$37,146 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: Nil)

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

#### (a) Service Agreement of Photocopier

	2020 Actual \$	2019 Actual \$
No later than One Year	-	8,280
Later than One Year and No Later than Five Years	-	12,420
Later than Five Years	-	-
	-	20,700

## 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	508,812	266,798	330,437
Receivables	158,807	140,000	148,351
Total Financial assets measured at amortised cost	<u>667,619</u>	<u>406,798</u>	<u>478,788</u>

#### Financial liabilities measured at amortised cost

Payables	237,893	180,000	183,801
Finance Leases	42,757	21,842	35,842
Total Financial Liabilities Measured at Amortised Cost	<u>280,650</u>	<u>201,842</u>	<u>219,643</u>

### 24. Events After Balance Date

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

# Analysis of Variance 2020



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KAMAR Portal: [portal.aparima.school.nz](http://portal.aparima.school.nz)



## Operational Plan for Accelerating Student Achievement at Aparima College

Due to COVID 19 lockdown during 2020 and the large amount of focus required on digital learning programs and recovery programs for students once we returned to school, we did not make as much progress in some areas as we would like to have seen.

However, we have made great strides in terms of developing clear plans of where we need to place our energy to meet these strategic focus areas for 2021 and the time we have taken to re-calibrate over the second half of 2020 has been invaluable.

### Strategic Goal 1: Raise aspirations for all students.

Focus Areas	Actions to meet the outcome	Resources and Time frame	Personnel	What we achieved in 2020
Ongoing introduction, and subsequent evaluation, of the new school values and the application of these to key school practices and processes including positive guidance practices.	<ul style="list-style-type: none"> <li>Embedding and reporting on school values</li> <li>Implement a school-wide recognition programme to support the implementation of the school values</li> <li>Develop a reporting platform for these values using KAMAR</li> <li>Use fortnightly reporting platform ex KAMAR via portal to communicate values information to parents.</li> </ul>		<p>Led by Principal / DP</p> <p>Leadership team collect student voice regularly</p> <p>DP to lead update of Focus programme – rebrand to Aparima F.I.R.S.T</p> <p>Resources provided to staff to use in classes to make links between their content/curriculum and values</p> <p>Pastoral Care Team</p>	<ul style="list-style-type: none"> <li>School values are confirmed and embedded as part of school culture – values promoted in every school assembly.</li> <li>Recognitions programme – FIRST badges, started but did not take effect properly in 2020.</li> <li>Pastoral team focus on consistency of message in dealing with behaviour management.</li> <li>Pastoral reporting data used regularly within Pastoral team – developing clearer understanding of trends and patterns.</li> <li>Investigation of Key Competencies link to expected behaviours linked with Values begun but progress halted in 2020.</li> <li>COVID 19 outbreak and subsequent lockdown, followed by prolonged period of catchup in terms of both academic and pastoral support led to this process not moving forward as</li> </ul>



				much as anticipated in 2020. 2021 plans well in hand.
Implementation and embedding of new systems for the collection, tracking, analysis and reporting of student progress, achievement, wellbeing and engagement.	<p><b>Academic Profiling</b></p> <ul style="list-style-type: none"> <li>Define the key attributes that support student academic success</li> <li>Structure KAMAR to capture and sort the identified attributes</li> <li>Continue to provide PLD for all teaching staff to use KAMAR as designed</li> <li>Embed practice of academic mentoring within senior form classes</li> <li>Develop similar plan for across junior school to go alongside values and expected behaviours work</li> <li>Create Graduate Profiles for students across Years 7-10 to use as baseline information for following years.</li> </ul> <p><b>Setting appropriate targets and establish a baseline of achievement:</b></p> <ul style="list-style-type: none"> <li>Using the <b>2019 achievement and progress data</b>, determine: <ul style="list-style-type: none"> <li>The level of student achievement compared to curriculum expectations;</li> <li>Analyse the strengths and weakness in student learning;</li> <li>Sort students into learning units based on the analysed data – develop graduate profiles to use as baseline data</li> <li>From the collected data, set appropriate progress and achievement targets for each unit as 2020 performance measures.</li> </ul> </li> </ul>	<p>By End of April have Profiling data completed and tracking system underway</p> <p>KAMAR training for all staff</p> <p>KAMAR Profiling section</p> <p>Junior Department to experiment in Term ½ with moving students around depending on student needs and teacher strengths, with particular reference to writing.</p>	<p>Led by Principal and Leadership team HOD's to ensure data collated in timely fashion</p> <p>All staff to complete Profiling requirements at different stages through the year.</p> <p>All staff Pastoral Team</p> <p>Junior HOD</p>	<ul style="list-style-type: none"> <li>KAMAR SMS being positively utilised to proactively track senior students progress, both in terms of passing rates for NCEA and focus on students who should be achieving endorsements. Process worked well in 2020, particularly with Year 12 and 13 students.</li> <li>Academic coaching model utilised in Senior Form classes with varying degrees of success and engagement from students but process well established and continuing in 2021, allied with use of MY Mahi for all Seniro students.</li> <li>Training in KAMAR and academic coaching for Senior form teachers implemented. At Year 12 and 13 the same form teachers being used in 2021 at those levels, which will allow for further embedding of program.</li> <li>Regular monitoring takes place, and the outcomes reported to HODs and School Leaders.</li> <li>Barriers to achievement are being clearly identified by class teachers – this process was exacerbated in 2020 with lockdown and recovery of momentum the key focus for much of the year.</li> </ul>


**Strategic Goal 2: To improve the level of written communication skills for all students across the curriculum.**

Focus Areas	Actions to meet the outcome	Resources and Time frame	Personnel	What we achieved in 2020
<p>Building the capability of trustees, leaders and staff to analyse and use information on the progress, achievement, wellbeing and engagement of students to:</p> <ul style="list-style-type: none"> <li>Identify strategic priorities</li> <li>Set appropriate goals</li> <li>Inform planning for improvement</li> <li>Respond in a timely way to the needs of students</li> <li>Evaluate the effectiveness of planned strategies</li> </ul>	<ul style="list-style-type: none"> <li>Focus on writing plans were delayed in 2020 due to interruptions of COVID 19 and requirement of teachers to focus on recovery of momentum for normal schooling.</li> <li>We will be revisiting this program with renewed focus in 2021.</li> </ul>	Evaluation Associates PLD support	<p>All staff</p> <p>Leadership Team involved in all facets, both as leaders of change and as learners in process of using LPF</p> <p>Form teachers / HOD's</p>	<ul style="list-style-type: none"> <li>Began process of developing school-wide writing focus but curtailed due to Covid 19.</li> </ul>
	<p><b><i>Lift teacher confidence in their curriculum knowledge:</i></b></p> <ul style="list-style-type: none"> <li>Work relating to writing workshops delayed until 2021.</li> </ul>	<p>Appraisal cycle – Principal key appraiser in 2020</p> <p>HOD's to lead Dept in internal PLD</p> <p>Staff Meetings</p> <p>2020 – continue focus on teacher PLD around writing and use of LPF</p>	<p>Evaluation Associates</p> <p>Leadership Team</p> <p>HOD's</p> <p>All staff as part of appraisal cycle</p>	<ul style="list-style-type: none"> <li>Process curtailed during 2020 due to COVID 19 lockdown and change of focus to online learning</li> <li>Renewed focus on these areas beginning in earnest March 2021.</li> <li>Appraisal process shortened due to COVID response – focus on online delivery and PLD around that area for 2021, in particular responding to student need AFTER lockdown.</li> <li>This was a worthwhile focus for 2020 – appraisal process for 2021 developed along new guidelines.</li> </ul>

			HOD English; Tree Project Staff; Te Reo teacher; Principal	

### Strategic Goal 3: Undertake full Curriculum Review over next three years

Focus Areas	Actions to meet the outcome	Resources and Time frame	Personnel	What we achieved in 2020
Review of current curriculum opportunities for students and timetable structure to determine best plan for moving forward.	<ul style="list-style-type: none"> <li>• <b>BYOD Implementation</b></li> <li>• <b>Senior School</b></li> <li>• BYOD allowed for across senior school</li> <li>• Purchase of Chromebooks for Library; Junior Department; Science Department – to allow flexibility for teacher / student bookings</li> <li>• Greater focus on development of Google Classroom utilisation – for submitting of work; collection/distribution of data.</li> <li>• Removal of computer room 1 has not affected computer use at school. BYOD complete for Year 13 and many of Yr 11 / 12 – beginning to be reliance on Chromebooks.</li> <li>• Investigate provision of lease Chromebooks or direct purchase for families.</li> <li>• Form full COVID 19 review process once we are back at school to investigate what we can do with course design leading into NCEA changes.</li> </ul>	<p>PC Media support for device management</p> <p>Dept Meetings</p>	<p>Principal / AP</p> <p>HOD's</p> <p>All staff – led by Principal / HOD's</p> <p>BOT support through ICT budget</p>	<ul style="list-style-type: none"> <li>• Devices being used regularly across Level 2 and 3 for almost all students. Year 11 students remained an enigma in 2020 in terms of bringing their devices, despite survey results showing they did onw one.</li> <li>• Ubiquity of supply was enabled during 2020 through use of Chromebooks ex library, but lack of ownership from students caused problems in terms of maintaining supply.</li> <li>• Multiple platforms being used, but with greater emphasisis from staff on use of Google Classroom. Use of Office 365 products, such as Teams will be looked at in 2021, but without reference to greater engagement from students with one platform over the other we have left this in the hands of individual teachers.</li> <li>• Course design processes in 2020 did not lead to higher engagement in external exams which was disappointing. We will continue with this focus area in 2021.</li> </ul>

<p>Review of current course design in terms of numbers of credits being offered and internal assessment / external assessment balance. Also review development of links with local community resources e.g. tree Project links – Science Dept water testing; purposeful writing tasks – links to contributing schools.</p>	<ul style="list-style-type: none"> <li>• <b>Course design (Local Curriculum)</b></li> <li>• Leadership/HOD Inquiry – redesign of curriculum using course methodology (including new timetable structure);</li> <li>• Develop a proposed Local Curriculum</li> <li>• Consult with relevant stakeholders regularly during process – 2019 process revealed that course design and limitation of internal standards more likely to have positive effect than integration at senior level.</li> <li>• <b>ADDED NOTE – DUE TO COVID -19 RESPONSE</b></li> <li>• <b>Continue working through with HOD's re-calculated course outline that allows for meaningful assessment given time constraints presented by closure of schools</b></li> </ul>		Principal / AP – selected HOD's	<ul style="list-style-type: none"> <li>• Integrated learning opportunities developed in junior school – particularly with Social Studies and English</li> <li>• Refinement of timetable options to allow for pathways to continue for ALL students regardless of their choices at beginning of year 11, or any placement by teachers due to ability (Maths and Science predominantly) -small numbers allow for individualised programs more often.</li> <li>• Local curriculum focus developed through URF application for support of Garden Project – towards end of 2020 renewed interest from HOD's in terms of utilising the resource we have and adapting some of their courses to suit. We should see positive results from this for 2021, in terms of 'real' curriculum leads and development of integration opportunities through into the Senior school.</li> <li>• Curriculum review delayed until 2021.</li> </ul>
<p>Development and implementation of appropriate assessment practices to support the</p>	<ul style="list-style-type: none"> <li>• <b>Effective Evaluative Processes</b></li> <li>• <b>MEASURING STUDENT PROGRESS</b></li> <li>• <b>Assessment Processes – Years 7-10</b></li> <li>• Audit current assessment practices, including:</li> </ul>	<p>Term 1 – at HOD meetings.</p> <p>Term 2 first reporting cycle</p>	HOD's Leadership Team	<ul style="list-style-type: none"> <li>• Consistent approach to NAME vs Curriculum level reporting embedded across junior school particularly (Year 7-8) – further development of this same process</li> </ul>

<p>meaningful tracking of student progress and achievement in Years 1-10.</p>	<ul style="list-style-type: none"> <li>○ The range of assessment tools used at different Year Levels</li> <li>○ The frequency of assessment</li> <li>○ The use of qualitative and quantitative data, and the balance between the two;</li> <li>○ The use of data; <ul style="list-style-type: none"> <li>▪ Reporting on achievement</li> <li>▪ Reporting on progress</li> <li>▪ Reporting on target students</li> <li>▪ Reporting on programme effectiveness</li> </ul> </li> <li>○ The effectiveness of the current process.</li> <li>● Based on the findings of the audit, develop an action to respond to the recommendations made;</li> <li>● Organise data logically through KAMAR SMS so that the data is: <ul style="list-style-type: none"> <li>○ Collected and entered once</li> <li>○ Sorted as needed</li> <li>○ Easily accessed and available on a real time basis</li> <li>○ Sorts the students into different categories to assist timely interventions (red, orange, green).</li> </ul> </li> <li>● <b>Measuring Progress – Years 7-10</b></li> <li>● Assess student achievement across Years 7-10 in terms of expected Curriculum Levels: <ul style="list-style-type: none"> <li>○ Further develop reporting criteria that will accurately place students against NZC levels;</li> <li>○ Calibrate current assessment processes so that the data collected can be referenced against these levels;</li> </ul> </li> </ul>			<p>to move through years 9-10 in 2021.</p> <ul style="list-style-type: none"> <li>● Lots of work between principal and HOD Junior school in developing junior profiling program to be implemented fully in 2021 – positive reviews from MOE SAF practitioner in his regard.</li> <li>● Graduate profiles being developed out of more extensive use of KAMAR – junior profiling system allows for greater transparency in tracking of students. 2021 focus for HOD group is to establish consistency in assessment schedules to match profiling requirements ex KAMAR.</li> <li>● Greater focus on progress rather than snapshots at any point in time – development of staff confidence in use of OTJ's as mirrors against other assessments is a positive results for us and one we need to build capacity further in 2021.</li> <li>● Target students much more easily identified across all levels – transparent processes allow for all staff to see where students are performing at or below standards required and to adapt accordingly.</li> <li>● Key competency focus not developed any further in 2020 – need to re-focus here in 2021.</li> </ul>
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	<ul style="list-style-type: none"> <li>○ Collect and collate progress data across these four cohorts to show: <ul style="list-style-type: none"> <li>▪ Gender</li> <li>▪ Ethnicity</li> <li>▪ Target Students</li> </ul> </li> <li>○ Use the information to inform teaching and learning decisions;</li> <li>○ Collect on a regular basis and compare data to previous reporting points;</li> <li>○ Link the data to student reports and student profiles.</li> </ul>			<ul style="list-style-type: none"> <li>• Data collected for assessments is much more user friendly and continued focus on this area in 2021 will allow for even greater awareness of staff as students progress though years 9-10 which is historically where we haven't been as strong in terms of efficient use of data.</li> </ul>



## **Kiwi Sport**

Kiwi Sport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwi Sport funding of \$4241.44 (excluding GST).

The funding was spent on:

Purchasing equipment to enhance opportunities to deliver small sided game sessions within the curriculum, that encourage involvement and enjoyment of all students. We also contributed to the cost of the swimming lessons for junior students.

## **Aparima College**

### **MEMBERS OF THE BOARD OF TRUSTEES**

**For the year ended 31<sup>st</sup> December 2020**

<b>Name</b>	<b>Position</b>	<b>How Position on Board Gained</b>	<b>Term Expires</b>
Sarah Wilson	Staff Rep	Elect May 2019	May 2022
Cameron Davis	Principal	Principal	
Michael Berkers	Parent Rep	Elect May 2019	May 2022
Adele Bevin	Parent Rep	Co-opt May 2020	May 2021
Irirangi Luke	Parent Rep	Co-opt May 2020	May 2021
Lynley Woodward	Parent Rep	Elect May 2019	May 2022
Lana Winders	Parent Rep	Elect May 2019	
Leon Black	Chair	Elect May 2019	Dec 2020

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF APARIMA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Aparima College (the School). The Auditor-General has appointed me, Greg 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 2020, 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 2020; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 29 July 2021. 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 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 for the financial statements**

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 is responsible for the other information. The other information comprises the information included on page 1 and on pages 21 to 32, but does not include the financial statements, and our auditor's report thereon.

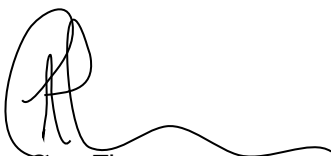
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Greg Thomas  
BDO Invercargill  
On behalf of the Auditor-General  
Invercargill, New Zealand