

**West Gore School**  
Our Place to Grow  
E Kikiri Tātou

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

School Directory

|                  |  |
|------------------|--|
| Ministry Number: | 4050   |
| Principal:       | Linda Fraser   |
| School Address:  | 120 Kitchener Street, Gore 9710  |
| School Phone:    | 03 208 7586  |
| School Email:    | <a href="mailto:office@westgore.school.nz">office@westgore.school.nz</a> |

# WEST GORE SCHOOL

Annual Report - For the year ended 31 December 2020

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# West Gore School

## 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 reflect the financial position and operations of the School.

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

Ceri Anne Larsen Madeod  
Full Name of Board Chairperson

  
Signature of Board Chairperson

13/04/2021  
Date:

Linda Margaret Fraser  
Full Name of Principal

  
Signature of Principal

13/04/2021  
Date:

# West Gore School

## Members of the Board of Trustees

For the year ended 31 December 2020

| <b>Name</b>        | <b>Position</b> | <b>How Position Gained</b> | <b>Held Until</b> |
|--------------------|-----------------|----------------------------|-------------------|
| Ceri MacLeod       | Chairperson     | Elected                    | Jun 2022          |
| Linda Fraser       | Principal       | ex Officio                 |                   |
| Shelley Lithgow    | Parent Rep      | Elected                    | Sep 2020          |
| Torrone Smith      | Parent Rep      | Elected                    | Jun 2022          |
| Jo Ruddenklau      | Parent Rep      | Elected                    | Jun 2022          |
| Chris Giles        | Parent Rep      | Elected                    | Jun 2022          |
| Heather McNaughton | Staff Rep       | Elected                    | Jun 2022          |

**West Gore School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

|   | Notes | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 2,007,445            | 1,888,754                           | 1,893,451            |
| Locally Raised Funds  | 3     | 34,730               | 39,800                              | 78,177               |
| Interest Income   |       | 5,136                | 5,500                               | 6,043                |
|   |       | <u>2,047,311</u>     | <u>1,934,054</u>                    | <u>1,977,671</u>     |
| <b>Expenses</b>   |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 12,035               | 13,000                              | 28,007               |
| Learning Resources  | 4     | 1,486,375            | 1,391,628                           | 1,423,476            |
| Administration  | 5     | 114,617              | 107,600                             | 111,292              |
| Finance   |       | 2,584                | -                                   | 736                  |
| Property  | 6     | 384,620              | 388,078                             | 382,858              |
| Depreciation  | 7     | 28,925               | 31,000                              | 29,217               |
| Loss on Disposal of Property, Plant and Equipment           |       | 310                  | -                                   | 1,190                |
|   |       | <u>2,029,466</u>     | <u>1,931,306</u>                    | <u>1,976,776</u>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 17,845               | 2,748                               | 895                  |
| Other Comprehensive Revenue and Expenses                    |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u>17,845</u>        | <u>2,748</u>                        | <u>895</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.



# West Gore School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

|  | Notes | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>                          |       | 440,183              | 440,183                             | 439,288              |
| Total comprehensive revenue and expense for the year |       | 17,845               | 2,748                               | 895                  |
| Capital Contributions from the Ministry of Education |       |                      |                                     |                      |
| Contribution - Furniture and Equipment Grant         |       | 3,227                | -                                   | -                    |
| <b>Equity at 31 December</b>                         | 23    | 461,255              | 442,931                             | 440,183              |
| Retained Earnings                                    |       | 461,255              | 442,931                             | 330,865              |
| Reserves   |       | -                    | -                                   | 109,318              |
| <b>Equity at 31 December</b>                         |       | 461,255              | 442,931                             | 440,183              |

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.



**West Gore School**  
**Statement of Financial Position**  
As at 31 December 2020

|   |       | 2020           | 2020           | 2019           |
|---|-------|----------------|----------------|----------------|
|   | Notes | Actual         | Budget         | Actual         |
|   |       | \$             | (Unaudited)    | \$             |
| <b>Current Assets</b>                     |       |                |                |                |
| Cash and Cash Equivalents                 | 8     | 227,429        | 407,610        | 422,862        |
| Accounts Receivable                       | 9     | 107,036        | 68,502         | 68,502         |
| GST Receivable                            |       | 12,031         | -              | -              |
| Prepayments                               |       | 7,812          | 5,384          | 5,384          |
| Investments                               | 10    | 151,702        | 151,404        | 151,404        |
| Funds owing for Capital Works Projects    | 16    | 2,320          | -              | -              |
|   |       | <u>508,330</u> | <u>632,900</u> | <u>648,152</u> |
| <b>Current Liabilities</b>                |       |                |                |                |
| GST Payable                               |       | -              | 24,187         | 24,187         |
| Accounts Payable                          | 12    | 140,493        | 104,583        | 104,583        |
| Revenue Received in Advance               | 13    | 52             | 52             | 52             |
| Provision for Cyclical Maintenance        | 14    | 83,278         | 31,972         | 31,972         |
| Finance Lease Liability - Current Portion | 15    | 8,555          | 5,278          | 5,278          |
| Funds held for Capital Works Projects     | 16    | -              | 213,050        | 213,050        |
| Funds Held on Behalf of the Cluster       | 17    | 28,982         | -              | -              |
|   |       | <u>261,360</u> | <u>379,122</u> | <u>379,122</u> |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 246,970        | 253,778        | 269,030        |
| <b>Non-current Assets</b>                 |       |                |                |                |
| Property, Plant and Equipment             | 11    | 276,185        | 278,359        | 260,359        |
|   |       | <u>276,185</u> | <u>278,359</u> | <u>260,359</u> |
| <b>Non-current Liabilities</b>            |       |                |                |                |
| Provision for Cyclical Maintenance        | 14    | 45,011         | 82,261         | 82,261         |
| Finance Lease Liability                   | 15    | 16,889         | 6,945          | 6,945          |
|   |       | <u>61,900</u>  | <u>89,206</u>  | <u>89,206</u>  |
| <b>Net Assets</b>                         |       | <u>461,255</u> | <u>442,931</u> | <u>440,183</u> |
| <b>Equity</b>                             | 23    | <u>461,255</u> | <u>442,931</u> | <u>440,183</u> |

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



**West Gore School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

|   |      | 2020             | 2020            | 2019           |
|---|------|------------------|-----------------|----------------|
|   | Note | Actual           | Budget          | Actual         |
|   |      | \$               | (Unaudited)     | \$             |
|   |      |                  | \$              |                |
| <b>Cash flows from Operating Activities</b>                 |      |                  |                 |                |
| Government Grants   |      | 520,201          | 461,191         | 465,888        |
| Locally Raised Funds  |      | 38,861           | 39,800          | 74,470         |
| Goods and Services Tax (net)                                |      | (36,218)         | -               | 33,554         |
| Payments to Employees                                       |      | (304,849)        | (233,950)       | (285,155)      |
| Payments to Suppliers                                       |      | (205,256)        | (203,793)       | (236,406)      |
| Funds Received on Behalf of Third Parties                   |      | 28,982           | -               | -              |
| Cyclical Maintenance payments in the Year                   |      | (500)            | (35,000)        | -              |
| Interest Received   |      | 5,600            | 5,500           | 5,862          |
| Net cash from/(to) Operating Activities                     |      | 46,821           | 33,748          | 58,213         |
| <b>Cash flows from Investing Activities</b>                 |      |                  |                 |                |
| Purchase of Property Plant & Equipment (and Intangibles)    |      | (23,426)         | (49,000)        | (66,228)       |
| Purchase of Investments                                     |      | (298)            | -               | -              |
| Net cash from/(to) Investing Activities                     |      | (23,724)         | (49,000)        | (66,228)       |
| <b>Cash flows from Financing Activities</b>                 |      |                  |                 |                |
| Furniture and Equipment Grant                               |      | 3,227            | -               | -              |
| Finance Lease Payments                                      |      | (6,387)          | -               | 4,669          |
| Funds held for Capital Works Projects                       |      | (215,370)        | -               | 227,619        |
| Net cash from/(to) Financing Activities                     |      | (218,530)        | -               | 232,288        |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |      | <b>(195,433)</b> | <b>(15,252)</b> | <b>224,273</b> |
| Cash and cash equivalents at the beginning of the year      | 8    | 422,862          | 422,862         | 198,589        |
| <b>Cash and cash equivalents at the end of the year</b>     | 8    | <b>227,429</b>   | <b>407,610</b>  | <b>422,862</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.





# West Gore School

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### 1.1. Reporting Entity

West Gore School (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.

#### 1.2. 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.

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

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

##### **Cyclical Maintenance**

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



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

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

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

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

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

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

### **1.3. 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. 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.



### 1.8. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

### 1.9. 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.

### 1.10. Investments

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

### 1.11. 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 – Crown            | 10–75 years             |
| Furniture and equipment                  | 6.67–15 years           |
| Information and communication technology | 4–5 years               |
| Leased assets held under a Finance Lease | 3–4 years               |
| Library resources                        | 12.5% Diminishing value |

### 1.12. 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.

### **1.13. 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.

### **1.14. Employment 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

### **1.15. 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.

### **1.16. 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).

### **1.17. 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, 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.



### **1.18. Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

### **1.19. 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.

### **1.20. Budget Figures**

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

### **1.21. 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<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| Operational Grants               | 409,927              | 370,191                             | 344,021              |
| Teachers' Salaries Grants        | 1,225,364            | 1,168,678                           | 1,168,678            |
| Use of Land and Buildings Grants | 257,269              | 258,885                             | 258,885              |
| Other MoE Grants                 | 74,477               | 91,000                              | 95,655               |
| Other Government Grants          | 40,408               | -                                   | 26,212               |
|                                  | <u>2,007,445</u>     | <u>1,888,754</u>                    | <u>1,893,451</u>     |

The School has opted in to the donations scheme for this year. Total amount received was \$34,500.

Other MOE Grants total includes additional COVID-19 funding totalling \$13,063 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                                   |                      |                                     |                      |
| Donations  | 4,162                | 1,000                               | 31,207               |
| Fundraising                                      | 13,716               | 23,000                              | -                    |
| Bequests & Grants                                | 7,227                | 7,300                               | 21,601               |
| Other Revenue                                    | 971                  | -                                   | 913                  |
| Trading  | 5,261                | 4,500                               | 5,223                |
| Activities                                       | 3,393                | 4,000                               | 19,233               |
|  | <u>34,730</u>        | <u>39,800</u>                       | <u>78,177</u>        |
| <b>Expenses</b>                                  |                      |                                     |                      |
| Activities                                       | 3,394                | 5,000                               | 22,627               |
| Trading  | 4,005                | 5,000                               | 5,380                |
| Fundraising (Costs of Raising Funds)             | 4,636                | 3,000                               | -                    |
|  | <u>12,035</u>        | <u>13,000</u>                       | <u>28,007</u>        |
| <i>Surplus for the year Locally raised funds</i> | <u>22,695</u>        | <u>26,800</u>                       | <u>50,170</u>        |

## 4. Learning Resources

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular                               | 42,306               | 47,500                              | 27,811               |
| Equipment Repairs                        | -                    | -                                   | 5,275                |
| Information and Communication Technology | 6,260                | 4,500                               | 2,750                |
| Library Resources                        | 1,349                | 1,250                               | 1,378                |
| Employee Benefits - Salaries             | 1,420,033            | 1,315,878                           | 1,371,834            |
| Staff Development                        | 16,427               | 22,500                              | 14,428               |
|  | <u>1,486,375</u>     | <u>1,391,628</u>                    | <u>1,423,476</u>     |

## 5. Administration

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee                                      | 4,133                | 4,200                               | 4,013                |
| Board of Trustees Fees                         | 3,645                | 3,500                               | 4,085                |
| Board of Trustees Expenses                     | 6,962                | 7,000                               | 8,541                |
| Communication                                  | 4,725                | 3,700                               | 4,147                |
| Consumables                                    | 14,009               | 19,300                              | 19,381               |
| Operating Lease                                | 792                  | 800                                 | 793                  |
| Other  | 3,438                | 3,850                               | 4,773                |
| Employee Benefits - Salaries                   | 63,427               | 51,750                              | 52,859               |
| Insurance                                      | 5,015                | 5,000                               | 4,790                |
| Service Providers, Contractors and Consultancy | 8,471                | 8,500                               | 7,910                |
|  | <u>114,617</u>       | <u>107,600</u>                      | <u>111,292</u>       |



## 6. Property

|                                     | 2020           | 2020           | 2019           |
|-------------------------------------|----------------|----------------|----------------|
|                                     | Actual         | Budget         | Actual         |
|                                     | \$             | (Unaudited)    | \$             |
| Caretaking and Cleaning Consumables | 6,954          | 7,300          | 7,642          |
| Consultancy and Contract Services   | 21,497         | 18,200         | 17,712         |
| Cyclical Maintenance Provision      | 14,556         | 17,833         | 17,633         |
| Grounds                             | 5,449          | 6,500          | 3,249          |
| Heat, Light and Water               | 22,661         | 21,160         | 22,639         |
| Rates                               | 5,944          | 5,800          | 6,306          |
| Repairs and Maintenance             | 12,694         | 15,900         | 14,947         |
| Use of Land and Buildings           | 257,269        | 258,885        | 258,885        |
| Security                            | 1,246          | 1,500          | 2,263          |
| Employee Benefits - Salaries        | 36,350         | 35,000         | 31,582         |
|                                     | <u>384,620</u> | <u>388,078</u> | <u>382,858</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 of Property, Plant and Equipment

|  | 2020          | 2020          | 2019          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| Building Improvements                    | 5,985         | 5,000         | 5,826         |
| Furniture and Equipment                  | 7,712         | 10,000        | 10,215        |
| Information and Communication Technology | 4,438         | 5,000         | 6,132         |
| Leased Assets                            | 9,215         | 10,000        | 5,469         |
| Library Resources                        | 1,575         | 1,000         | 1,575         |
|  | <u>28,925</u> | <u>31,000</u> | <u>29,217</u> |

## 8. Cash and Cash Equivalents

|   | 2020           | 2020           | 2019           |
|---|----------------|----------------|----------------|
|   | Actual         | Budget         | Actual         |
|   | \$             | (Unaudited)    | \$             |
| Bank Current Account                                  | 203,817        | 407,610        | 399,262        |
| Bank Call Account                                     | 23,612         | -              | 23,600         |
| Cash and cash equivalents for Statement of Cash Flows | <u>227,429</u> | <u>407,610</u> | <u>422,862</u> |

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

Of the \$227,429 Cash and Cash Equivalents, \$28,982 is held by the School on behalf of the COL cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

|  | 2020           | 2020          | 2019          |
|--|----------------|---------------|---------------|
|  | Actual         | Budget        | Actual        |
|  | \$             | (Unaudited)   | \$            |
| Receivables                                | 3,706          | 7,837         | 7,837         |
| Interest Receivable                        | 450            | 914           | 914           |
| Teacher Salaries Grant Receivable          | 102,880        | 59,751        | 59,751        |
|  | <u>107,036</u> | <u>68,502</u> | <u>68,502</u> |
| Receivables from Exchange Transactions     | 4,156          | 8,751         | 8,751         |
| Receivables from Non-Exchange Transactions | 102,880        | 59,751        | 59,751        |
|  | <u>107,036</u> | <u>68,502</u> | <u>68,502</u> |



## 10. Investments

The School's investment activities are classified as follows:

|                          | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 151,702              | 151,404                             | 151,404              |
| <b>Total Investments</b> | <b>151,702</b>       | <b>151,404</b>                      | <b>151,404</b>       |

## 11. Property, Plant and Equipment

|  | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2020</b>                              |                                |                 |                 |                  |                    |                   |
| Building Improvements                    | 126,149                        | 64,773          | -               | -                | (5,985)            | <b>184,937</b>    |
| Furniture and Equipment                  | 55,172                         | 1,835           | -               | -                | (7,712)            | <b>49,295</b>     |
| Information and Communication Technology | 7,162                          | 3,437           | -               | -                | (4,438)            | <b>6,161</b>      |
| Leased Assets                            | 12,344                         | 21,635          | -               | -                | (9,215)            | <b>24,764</b>     |
| Library Resources                        | 11,022                         | 1,891           | (310)           | -                | (1,575)            | <b>11,028</b>     |
| Work in Progress                         | 48,510                         | -               | (48,510)        | -                | -                  | <b>-</b>          |
| <b>Balance at 31 December 2020</b>       | <b>260,359</b>                 | <b>93,571</b>   | <b>(48,820)</b> | <b>-</b>         | <b>(28,925)</b>    | <b>276,185</b>    |

|  | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|--|----------------------------|-----------------------------------|-------------------------|
| <b>2020</b>                              |                            |                                   |                         |
| Building Improvements                    | 407,862                    | (222,925)                         | <b>184,937</b>          |
| Furniture and Equipment                  | 416,396                    | (367,101)                         | <b>49,295</b>           |
| Information and Communication Technology | 236,018                    | (229,857)                         | <b>6,161</b>            |
| Leased Assets                            | 32,887                     | (8,123)                           | <b>24,764</b>           |
| Library Resources                        | 56,188                     | (45,160)                          | <b>11,028</b>           |
| <b>Balance at 31 December 2020</b>       | <b>1,149,351</b>           | <b>(873,166)</b>                  | <b>276,185</b>          |

The net carrying value of equipment held under a finance lease is \$24,764 (2019: \$12,344)

|  | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2019</b>                              |                                |                 |                 |                  |                    |                   |
| Building Improvements                    | 131,975                        | -               | -               | -                | (5,826)            | <b>126,149</b>    |
| Furniture and Equipment                  | 62,915                         | 2,835           | (363)           | -                | (10,215)           | <b>55,172</b>     |
| Information and Communication Technology | 11,230                         | 2,205           | (141)           | -                | (6,132)            | <b>7,162</b>      |
| Leased Assets                            | 6,561                          | 11,252          | -               | -                | (5,469)            | <b>12,344</b>     |
| Library Resources                        | 11,976                         | 1,307           | (686)           | -                | (1,575)            | <b>11,022</b>     |
| Work in Progress                         | -                              | 48,510          | -               | -                | -                  | <b>48,510</b>     |
| <b>Balance at 31 December 2019</b>       | <b>224,657</b>                 | <b>66,109</b>   | <b>(1,190)</b>  | <b>-</b>         | <b>(29,217)</b>    | <b>260,359</b>    |

|  | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|--|----------------------------|-----------------------------------|-------------------------|
| <b>2019</b>                              |                            |                                   |                         |
| Building Improvements                    | 343,090                    | (216,941)                         | <b>126,149</b>          |
| Furniture and Equipment                  | 414,562                    | (359,390)                         | <b>55,172</b>           |
| Information and Communication Technology | 232,582                    | (225,420)                         | <b>7,162</b>            |
| Leased Assets                            | 17,285                     | (4,941)                           | <b>12,344</b>           |
| Library Resources                        | 55,867                     | (44,845)                          | <b>11,022</b>           |
| Work in Progress                         | 48,510                     | -                                 | <b>48,510</b>           |
| <b>Balance at 31 December 2019</b>       | <b>1,111,896</b>           | <b>(851,537)</b>                  | <b>260,359</b>          |





## 12. Accounts Payable

|                                       | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Operating creditors                   | 27,327               | 25,323                              | 25,323               |
| Accruals                              | 4,415                | 3,235                               | 3,235                |
| Banking staffing overuse              | 1,605                | -                                   | -                    |
| Employee Entitlements - salaries      | 102,880              | 71,090                              | 71,090               |
| Employee Entitlements - leave accrual | 4,266                | 4,935                               | 4,935                |
|                                       | <u>140,493</u>       | <u>104,583</u>                      | <u>104,583</u>       |
| Payables for Exchange Transactions    | 140,493              | 104,583                             | 104,583              |
|                                       | <u>140,493</u>       | <u>104,583</u>                      | <u>104,583</u>       |

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

|       | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|-------|----------------------|-------------------------------------|----------------------|
| Other | 52                   | 52                                  | 52                   |
|       | <u>52</u>            | <u>52</u>                           | <u>52</u>            |

## 14. Provision for Cyclical Maintenance

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year                    | 114,233              | 114,233                             | 96,600               |
| Increase/ (decrease) to the Provision During the Year | 14,556               | -                                   | 17,633               |
| Use of the Provision During the Year                  | (500)                | -                                   | -                    |
| Provision at the End of the Year                      | <u>128,289</u>       | <u>114,233</u>                      | <u>114,233</u>       |
| Cyclical Maintenance - Current                        | 83,278               | 31,972                              | 31,972               |
| Cyclical Maintenance - Term                           | 45,011               | 82,261                              | 82,261               |
|   | <u>128,289</u>       | <u>114,233</u>                      | <u>114,233</u>       |

## 15. Finance Lease Liability

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

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 10,710               | 6,240                               | 6,240                |
| Later than One Year and no Later than Five Years | 18,979               | 7,620                               | 7,620                |
|  | <u>29,689</u>        | <u>13,860</u>                       | <u>13,860</u>        |

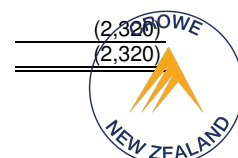
## 16. Funds Held for Capital Works

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

|                       | 2020        | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$   | BOT<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|-----------------------|-------------|---------------------------|----------------------------|------------------|----------------------------|---------------------------|
| Block A&C ILE Remodel | In Progress | 213,050                   | 135,810                    | (351,180)        | -                          | (2,320)                   |
| Totals                |             | <u>213,050</u>            | <u>135,810</u>             | <u>(351,180)</u> | <u>-</u>                   | <u>(2,320)</u>            |

### Represented by:

Funds Due from the Ministry of Education



|                             | 2019        | Opening<br>Balances | Receipts<br>from MoE | Payments | BOT<br>Contributions | Closing<br>Balances |
|-----------------------------|-------------|---------------------|----------------------|----------|----------------------|---------------------|
|                             |             | \$                  | \$                   | \$       | \$                   | \$                  |
| Special Needs Modifications | Completed   | 7,287               | 2,212                | (9,499)  | -                    | -                   |
| Heating Repairs             | Completed   | (21,856)            | 23,167               | (1,311)  | -                    | -                   |
| Block A&C ILE Remodel       | In Progress | -                   | 228,578              | (15,528) | -                    | 213,050             |
| Totals                      |             | (14,569)            | 253,957              | (26,338) | -                    | 213,050             |

## 17. Funds Held on Behalf of the Cluster

West Gore School was the lead school and holds funds on behalf of the COL cluster, a group of schools funded by the Ministry of Education to share professional support.

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Funds Received on Behalf of the Cluster | 30,642               | -                                   | -                    |
| Funds Spent on Behalf of the Cluster    | (1,660)              | -                                   | -                    |
| Funds Held at Year End                  | 28,982               | -                                   | -                    |

## 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, and Deputy Principal.

|   | 2020<br>Actual<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,645                | 4,085                |
| Full-time equivalent members                | 0.14                 | 0.16                 |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 350,597              | 294,091              |
| Full-time equivalent members                | 3.00                 | 2.75                 |
| Total key management personnel remuneration | 354,242              | 298,176              |
| Total full-time equivalent personnel        | 3.14                 | 2.91                 |

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:

|  | 2020<br>Actual<br>\$000 | 2019<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 140 - 150               | 130 - 140               |
| Benefits and Other Emoluments                    | 3 - 4                   | 3 - 4                   |
| Termination Benefits                             | 0 - 0                   | 0 - 0                   |

### Other Employees

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

| Remuneration<br>\$000 | 2020<br>FTE Number | 2019<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 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:

|                  | 2020<br>Actual | 2019<br>Actual |
|------------------|----------------|----------------|
| Total            | \$ -           | \$ -           |
| Number of People | -              | -              |

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) \$440,535 contract for A C ILE Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry of Education. \$364,388 has been received of which \$366,708 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$10,141)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2019: \$nil)



## 23. Managing Capital

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

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

|   | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 227,429              | 407,610                             | 422,862              |
| Receivables                                       | 107,036              | 68,502                              | 68,502               |
| Investments - Term Deposits                       | 151,702              | 151,404                             | 151,404              |
| Total Financial assets measured at amortised cost | 486,167              | 627,516                             | 642,768              |

### Financial liabilities measured at amortised cost

|  |         |         |         |
|--|---------|---------|---------|
| Payables   | 140,493 | 104,583 | 104,583 |
| Finance Leases   | 25,444  | 12,223  | 12,223  |
| Total Financial liabilities measured at amortised Cost | 165,937 | 116,806 | 116,806 |

## 25. Events After Balance Date

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



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF WEST GORE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of West Gore School (the School). The Auditor-General has appointed me, Kenneth Sandri, using the staff and resources of Crowe, 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 3 to 18, 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 Cash Flow Statement 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.

Our audit was completed on 13 April 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**

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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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 the statement of responsibility, board of trustees, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *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.



Kenneth Sandri  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Invercargill, New Zealand



# Analysis of Variance Reporting



| <b>School Name:</b>   | West Gore School  | <b>School Number:</b>  | 4050 |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
|-----------------------|---|------------------------|------|------------|-----------------------------------|------------------------|--------|---------|---------|--------|---------|----------|--------|---------|----------|--------|---------|----------|--------|----------|----------|--------|----------|----------|--------------|---------------------|----------------------|
| <b>Strategic Aim:</b> | <b>Strategic Goals:</b><br>All students will engage and achieve success in learning, across all areas of the NZ Curriculum, giving priority to Literacy, Numeracy and Physical Activity   |                        |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| <b>Annual Aim:</b>    | <b>Annual Goals:</b><br>Increase writing achievement across the school  |                        |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| <b>Target:</b>        | All students identified as not yet meeting the age appropriate curriculum level at the end of 2019 will have made at least a year's progress in Writing by the end of 2020 (25% of students are currently below or well below expectation, 50/197)  |                        |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| <b>Baseline Data:</b> | Based on 2019 November data (end of year) <table border="1" data-bbox="524 762 1124 1394"> <thead> <tr> <th>Year Level</th> <th>Nov 2019<br/>Well Below /<br/>Below</th> <th>Nov 2019<br/>At / Above</th> </tr> </thead> <tbody> <tr> <td>Year 1</td> <td>36% (5)</td> <td>64% (9)</td> </tr> <tr> <td>Year 2</td> <td>14% (4)</td> <td>86% (25)</td> </tr> <tr> <td>Year 3</td> <td>28% (8)</td> <td>72% (20)</td> </tr> <tr> <td>Year 4</td> <td>18% (7)</td> <td>82% (32)</td> </tr> <tr> <td>Year 5</td> <td>31% (10)</td> <td>69% (22)</td> </tr> <tr> <td>Year 6</td> <td>33% (15)</td> <td>67% (30)</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>25% (50 chn)</b></td> <td><b>75% (147 chn)</b></td> </tr> </tbody> </table> |                        |      | Year Level | Nov 2019<br>Well Below /<br>Below | Nov 2019<br>At / Above | Year 1 | 36% (5) | 64% (9) | Year 2 | 14% (4) | 86% (25) | Year 3 | 28% (8) | 72% (20) | Year 4 | 18% (7) | 82% (32) | Year 5 | 31% (10) | 69% (22) | Year 6 | 33% (15) | 67% (30) | <b>TOTAL</b> | <b>25% (50 chn)</b> | <b>75% (147 chn)</b> |
| Year Level            | Nov 2019<br>Well Below /<br>Below   | Nov 2019<br>At / Above |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| Year 1                | 36% (5)   | 64% (9)                |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| Year 2                | 14% (4)   | 86% (25)               |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| Year 3                | 28% (8)   | 72% (20)               |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| Year 4                | 18% (7)   | 82% (32)               |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| Year 5                | 31% (10)  | 69% (22)               |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| Year 6                | 33% (15)  | 67% (30)               |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |
| <b>TOTAL</b>          | <b>25% (50 chn)</b>   | <b>75% (147 chn)</b>   |      |            |                                   |                        |        |         |         |        |         |          |        |         |          |        |         |          |        |          |          |        |          |          |              |                     |                      |



|   |   |  |  |
|---|---|--|--|
| <p>Teachers involved in the Writing Moderation process at team and staff meeting to discuss and align student achievement levels against the NZ Curriculum / Literacy Learning Progressions.</p> <p>Robust conversations about students' writing and evidence apparent in writing books.</p> <p>Evidence used to track and identify progress and achievement across the year, comparing data at different check points.</p> <p>Reviewing target group student data.</p> | <p>Although we are seeing similar trends and patterns to 2019, fewer students are making accelerated progress</p> <p>78% of all boys at West Gore School have made sufficient or accelerated progress</p> <p>88% of girls at West Gore School have made sufficient or accelerated progress</p> <p>Of the 34 students who have made insufficient progress</p> <ul style="list-style-type: none"> <li>- 23 are boys, 11 are girls o 9 are working at expected level but making insufficient progress (5 boys, 4 girls)</li> <li>- 9 are working well below and 16 are working below expectations</li> <li>- 7 of these students are receiving extra support – In Class Support / Teacher Aide, RTLB, Special Education (Behaviour Team), assisted learning/technology or Reading Recovery</li> </ul> <p>Trends for the students making insufficient progress include: lack of engagement, behaviour/attitude, poor Kiwi Phonics skills, poor reading achievement/progress, lack of home support</p> |  |  |
|---|---|--|--|

#### Planning for next year:

Focus on 'How can we continue to increase writing engagement for students and staff' by getting back to the basics of a good writing programme which includes:

- Engagement in writing needs to be focused on students personal experiences / writing what they know / expressive writing
- Gail Loane Focus - 5 key areas – continue to build on these and embed these into programmes and curriculum documentation
- Student agency – students knowing their next learning steps and how to achieve them
- Focus on Kiwi Phonics – upskilling with alignment across the staff particularly with new staff. A key focus on Kiwi Phonics and knowing how to teach / support students to transfer this knowledge into their daily writing.
- Deliberate acts of teaching - good practice to be shared across the school
- Cross grouping for student modelling from each other and learning from one another.
- Re-crafting and editing techniques are explicitly taught and modelled

# Analysis of Variance Reporting



|                       |   |                       |      |
|-----------------------|---|-----------------------|------|
| <b>School Name:</b>   | West Gore School  | <b>School Number:</b> | 4050 |
| <b>Strategic Aim:</b> | <b>Strategic Goals:</b><br>a) Māori Learners enjoying and achieving educational success as Māori<br>b) All students will engage and achieve success in learning, across all areas of the NZ Curriculum, giving priority to Literacy, Numeracy and Physical Activity |                       |      |
| <b>Annual Aim:</b>    | <b>Annual Goals:</b><br>Increase writing achievement across the school  |                       |      |
| <b>Target:</b>        | To shift the achievement of 52% (17/33) of Maori students not yet meeting the age appropriate curriculum level to meet or exceed curriculum level expectation by the end of 2020  |                       |      |
| <b>Baseline Data:</b> | School wide end of year data for 2019 for Māori Learners:<br>- 52% of Maori students are below or well below expectation in Writing (17 out of 33)<br>- 48% of Maori students are at or above expectation in Writing (16 out of 33)                                 |                       |      |





| <b>Actions</b><br><i>What did we do?</i>   | <b>Outcomes</b><br><i>What happened?</i>  | <b>Reasons for the variance</b><br><i>Why did it happen?</i>  | <b>Evaluation</b><br><i>Where to next?</i>   |
|--|---|---|--|
| <p><b>Professional Development:</b><br/><b>He Papa Tikanga</b></p> <p>Te Wananga o Aotearoa (PD) to be completed during staff meetings to cover the 4 kete over the year.</p> <p><b>Academy and specialist teaching:</b></p> <p>Carving / Tikanga Academy on offer for all students to join with a focus on students learning how to carve pounamu using correct protocols, from a specialist teacher.</p> <p><b>Kapa Haka</b></p> <p>Whole school Kapa Haka to enhance mana, pride, and deepen protocol.</p> <p><b>Further Actions:</b></p> <p>PB4L Data tracked behavioural needs</p> <p>Celebrated Te Reo during Maori Language week</p> <p>Collaborative and innovative teaching and learning has seen a raise in engagement for Maori students</p> <p>Play based learning in the junior school has allowed Maori students to have a smooth transition into school and their needs (socially, developmentally, and academically)</p> | <p>Staff continued to be provided opportunities to study through Te Wananga o Aotearoa to broaden understanding and skill of teachers around culture and Te Reo. Most staff have completed the He Papa Tikanga level 3 course work. Due to Covid 19 this did not happen as scheduled with individuals needing to do this independently.</p> <p>Staff continued to foster &amp; deepen relationships with students and whānau</p> <p>Continued to develop an innovative curriculum to meet the needs of Māori learners that reflects Tataiako and Ka Hikitia</p> <p>Equipped teachers with increased understanding about how they can support their students with writing.</p> <p>Informal discussion, classroom observations and Maori language week have shown teachers implementing Te Reo in a more routine way.</p> <p>Particular planning or engagement with whanau has been very difficult this year. Families were supported during Covid lock down.</p> <p><b>School wide end of year data for 2020 for Māori Learners:</b></p> <p>Student voice was collected and the students:</p> <ul style="list-style-type: none"> <li>- Are more engaged in their learning than 2019, know their goals and the necessary steps to achieve them.</li> <li>- Enjoy coming to school daily and feel safe and respected (87%)</li> <li>- Feel their whanau are aware of their learning goals and next steps.</li> </ul> <p>This was a big improvement from 2019.</p> <p>We can see there was a drop in student confidence to be able to complete their work and their self-belief as learners as they move through the school. This will be an area to work on in 2021.</p> | <ul style="list-style-type: none"> <li>• The staff are comfortable and confident in using their gained language and knowledge.</li> <li>• Students believe that teachers value their culture and this has helped build relationships with all students</li> <li>• Celebration of small successes with students regularly</li> <li>• A collective responsibility for our students</li> </ul> | <ul style="list-style-type: none"> <li>• Teachers to embed the learning from the kete into their classrooms daily in more authentic ways to truly embed the knowledge and language</li> <li>• Build on the use of experts and local curriculum resources to support teachers and students</li> <li>• Re-establish Maori Action Plans in 2021 to target learning for individual students</li> <li>• Continue to build relationships with whanau and community around natural pathways</li> <li>• Continue to monitor student voice throughout 2021</li> </ul> |



Progress:

Nov 2019 – July 2020

- 80% made sufficient progress since the end of last year (sufficient = 6 months progress in 6 months)
- 20% have made insufficient progress (less than 6 months progress)
- 0% have made accelerated progress (a year or more progress within 6 months)

July 2020 – Nov 2020

- 62% have made sufficient progress since mid-year (6 months progress in 6 months)
- 38% have made insufficient progress (less than 6 months progress)
- 0% have made accelerated progress (a year or more progress within 6 months)

Achievement:

- 52% are achieving at or above the expected level in Writing (16 out of 31 Maori students)
- 48% are achieving below or well below expected level (15 out of 31 with 4 of those students well below)

**Planning for next year:**

- Maori students to remain a core focus for 2021 – Looking to address the lack of accelerated progress in our Maori cohort. This needs to be reflected in our Strategic Plan.
- Staff continue to be provided opportunities to broaden understanding and skill of teachers around culture and Te Reo
- As a whole staff, continue to foster & deepen relationships with students and whānau where the focus is on improving student self-belief as learners, relationships between whānau/school teachers/students and peers/peers
- Continue to develop an innovative curriculum to meet the needs of Māori learners that reflects Tataiako and Ka Hikitia with an acceleration of achievement to be a focus in 2021
- Maori Achievement Collective professional learning project by Linda Fraser, West Gore School Principal, to 'inquire into, recognise and delete barriers impeding the outcomes of our Maori students.' Sabbatical 2021, Term 1.
- Eastern Southland Kahui Ako PLG 2021 – Cultural Competence



**West Gore School**  
*Our Place to Grow*  
*E Kikiri Tātou*

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December 13<sup>th</sup> 2020

Ministry of Education

Re Accountability for Kiwi Sport Funding

We cooperate with other primary schools in our area, to employ a sports Activator.

This person comes into our school, on a regular basis, to upskill all of our children with the fundamental skills required for them to participate successfully in any sporting opportunity that they wish to take up.

Many of our children translate what they are learning here in school, to an out of school organised sporting experience.

In 2020 West Gore School received \$ 3,136.55

Yours sincerely

Linda Fraser

Principal