

SOUTH FEATHERSTON SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 2993

Principal: Tana Klaricich

School Address: 45 South Featherston Road, Featherston

School Postal Address: 45 South Featherston Road, RD1, FEATHERSTON, 5771

School Phone: 06 308 9433

School Email: office@sfs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Alistair Reid	Chairperson	Elected	25.02.19
Josh Drake	Chairperson	Elected	
Tana Klaricich	Principal	ex Officio	
Arya Franklyn	Parent Rep	Elected	26.02.19
Claire Bailey	Parent Rep	Elected	7.06.19
David Greaves	Parent Rep	Elected	
Clementina Hodgson	Parent Rep	Elected	
Zeb Walker	Parent Rep	Elected	01.08.18
Jayne Conaghan	Parent Rep	Elected	
Adam Williams	Parent Rep	Elected	12.10.19
Pete Hull	Staff Rep	Elected	5.12.18
Jo Dennis	Staff Rep	Elected	
Liz Walker	Limited Statutory Member	Appointed	

Accountant / Service Provider: Education Services Ltd

SOUTH FEATHERSTON SCHOOL

Annual Report - For the year ended 31 December 2018

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South Featherston School

Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Joshua Drake

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

Date:

3 December 2019.

Tana Klaricich

Full Name of Principal

[Signature]

Signature of Principal

Date:

3 December 2019.

South Featherston School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	538,883	510,188	525,521
Locally Raised Funds	3	30,146	19,500	28,650
Interest Earned		3,436	1,500	927
Gain on Sale of Property, Plant and Equipment		337	-	-
		<hr/>	<hr/>	<hr/>
		572,802	531,188	555,098
Expenses				
Locally Raised Funds	3	19,728	-	12,060
Learning Resources	4	362,112	342,284	371,778
Administration	5	45,243	49,460	49,154
Finance Costs		150	-	129
Property	6	122,570	125,854	127,845
Depreciation	7	19,624	17,000	20,550
		<hr/>	<hr/>	<hr/>
		569,427	534,598	581,516
Net Surplus / (Deficit)		3,375	(3,410)	(26,418)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		3,375	(3,410)	(26,418)

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

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South Featherston School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>99,587</u>	<u>92,937</u>	<u>126,005</u>
Total comprehensive revenue and expense for the year	3,375	(3,410)	(26,418)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	4,377	-	-
Equity at 31 December	<u>107,339</u>	<u>89,527</u>	<u>99,587</u>
 Retained Earnings	 107,339	 89,527	 99,587
Equity at 31 December	<u>107,339</u>	<u>89,527</u>	<u>99,587</u>

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

South Featherston School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	30,026	18,497	77,013
Accounts Receivable	9	22,519	18,007	18,007
GST Receivable		35,277	-	-
Prepayments		513	515	515
Inventories	10	4,318	6,136	6,136
		<hr/>	<hr/>	<hr/>
		92,653	43,155	101,671
Current Liabilities				
GST Payable		-	1,044	1,044
Accounts Payable	12	30,292	55,289	55,289
Revenue Received in Advance	13	-	223	223
Provision for Cyclical Maintenance	14	33,828	12,800	31,667
Finance Lease Liability - Current Portion	15	6,902	9,233	9,562
Funds held for Capital Works Projects	16	16,601	-	18,756
		<hr/>	<hr/>	<hr/>
		87,623	78,589	116,541
Working Capital Surplus/(Deficit)		5,030	(35,434)	(14,870)
Non-current Assets				
Property, Plant and Equipment	11	117,099	124,961	132,261
		<hr/>	<hr/>	<hr/>
		117,099	124,961	132,261
Non-current Liabilities				
Provision for Cyclical Maintenance	14	11,266	-	12,133
Finance Lease Liability	15	3,524	-	5,671
		<hr/>	<hr/>	<hr/>
		14,790	-	17,804
Net Assets		<hr/>	<hr/>	<hr/>
		107,339	89,527	99,587
Equity		<hr/>	<hr/>	<hr/>
		107,339	89,527	99,587

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

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South Featherston School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		126,006	128,500	119,556
Locally Raised Funds		30,370	19,500	26,634
Goods and Services Tax (net)		(38,321)	-	2,581
Payments to Employees		(65,752)	(69,500)	(85,044)
Payments to Suppliers		(95,271)	(126,316)	(48,423)
Cyclical Maintenance Payments in the year		-	(2,000)	-
Interest Paid		(130)	-	(129)
Interest Received		3,436	1,500	927
Net cash from / (to) the Operating Activities		(39,662)	(48,316)	16,102
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(148)	(4,200)	(2,497)
Proceeds from Sale of Investments		-	-	44,085
Net cash from / (to) the Investing Activities		(148)	(4,200)	41,588
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,377	-	-
Finance Lease Payments		(9,399)	(6,000)	(8,220)
Funds Held for Capital Works Projects		(2,155)	-	18,756
Net cash from Financing Activities		(7,177)	(6,000)	10,536
Net increase/(decrease) in cash and cash equivalents		(46,987)	(58,516)	68,226
Cash and cash equivalents at the beginning of the year	8	77,013	77,013	8,787
Cash and cash equivalents at the end of the year	8	30,026	18,497	77,013

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

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South Featherston School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20-50 Years
Furniture and Equipment	10 Years
Information and Communication	5 Years
Leased Assets	Term of the Lease
Library Resources	12.5% diminishing value
Leased assets are depreciated over the life of the lease.	

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

Borrowings are recognised at the amount borrowed. 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 the balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	121,844	125,000	114,131
Teachers' salaries grants	314,624	286,934	309,752
Use of Land and Buildings grants	97,243	94,754	96,213
Other MoE Grants	5,172	-	240
Other government grants	-	3,500	5,185
	538,883	510,188	525,521

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	14,027	17,500	14,329
Bequests & Grants	500	-	-
Activities	9,594	2,000	9,583
Trading	5,919	-	2,721
Fundraising	106	-	2,017
	30,146	19,500	28,650
Expenses			
Activities	11,736	-	10,112
Trading	6,279	-	1,202
Fundraising costs	1,713	-	746
	19,728	-	12,060
<i>Surplus for the year Locally raised funds</i>	10,418	19,500	16,590

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	7,775	10,800	8,506
Library resources	546	550	-
Employee benefits - salaries	350,002	323,434	357,418
Staff development	3,789	7,500	5,854
	362,112	342,284	371,778

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5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,813	3,500	3,044
Board of Trustees Fees	3,090	3,000	2,925
Board of Trustees Expenses	3,634	4,000	1,229
Communication	1,141	1,300	2,067
Consumables	2,931	5,000	5,444
Operating Lease	-	-	2,721
Other	7,363	7,300	10,717
Employee Benefits - Salaries	17,742	21,000	18,207
Insurance	389	1,000	-
Service Providers, Contractors and Consultancy	4,140	3,360	2,800
	<u>45,243</u>	<u>49,460</u>	<u>49,154</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,666	1,600	2,495
Cyclical Maintenance Expense	1,294	3,000	(1,667)
Grounds	2,339	2,500	3,730
Heat, Light and Water	6,423	6,500	7,313
Repairs and Maintenance	2,283	5,000	9,749
Use of Land and Buildings	97,243	94,754	96,213
Security	-	500	-
Employee Benefits - Salaries	11,322	12,000	10,012
	<u>122,570</u>	<u>125,854</u>	<u>127,845</u>

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

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	6,902	5,663	6,846
Furniture and Equipment	3,304	3,184	3,849
Information and Communication Technology	4,839	4,082	4,934
Leased Assets	3,690	2,219	2,682
Library Resources	889	1,852	2,239
	<u>19,624</u>	<u>17,000</u>	<u>20,550</u>

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8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
ASB 12-3290-0003608-00	4,811	5,000	52,354
ASB 12-3290-0003608-50	25,215	13,497	24,659
Cash equivalents for Cash Flow Statement	<u>30,026</u>	<u>18,497</u>	<u>77,013</u>

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

Of the \$30,026 Cash and Cash Equivalents, \$16,601 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	447	447
Teacher Salaries Grant Receivable	22,519	17,560	17,560
	<u>22,519</u>	<u>18,007</u>	<u>18,007</u>
Receivables from Exchange Transactions	-	447	447
Receivables from Non-Exchange Transactions	22,519	17,560	17,560
	<u>22,519</u>	<u>18,007</u>	<u>18,007</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Uniform	4,318	6,136	6,136
	<u>4,318</u>	<u>6,136</u>	<u>6,136</u>

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11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	88,378	-	-	-	(6,902)	81,476
Furniture and Equipment	18,876	-	-	-	(3,304)	15,572
Information and Communication Tech	12,006	-	-	-	(4,839)	7,167
Leased Assets	10,015	4,750	(436)	-	(3,690)	10,638
Library Resources	2,986	148	-	-	(889)	2,246
Balance at 31 December 2018	132,261	4,898	(436)	-	(19,624)	117,099

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	138,044	(56,568)	81,476
Furniture and Equipment	61,971	(46,399)	15,572
Information and Communication	39,797	(32,630)	7,167
Leased Assets	22,028	(11,390)	10,638
Library Resources	18,070	(15,824)	2,246
Balance at 31 December 2018	279,910	(162,811)	117,099

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	93,324	1,900	-	-	(6,846)	88,378
Furniture and Equipment	22,725	-	-	-	(3,849)	18,876
Information and Communication Tech	15,090	1,850	-	-	(4,934)	12,006
Leased Assets	4,694	8,003	-	-	(2,682)	10,015
Library Resources	4,628	597	-	-	(2,239)	2,986
Balance at 31 December 2017	140,461	12,350	-	-	(20,550)	132,261

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	138,044	(49,666)	88,378
Furniture and Equipment	61,971	(43,095)	18,876
Information and Communication	39,797	(27,791)	12,006
Leased Assets	18,732	(8,717)	10,015
Library Resources	17,922	(14,936)	2,986
Balance at 31 December 2017	276,466	(144,205)	132,261

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12. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	3,244	32,853	32,853
Accruals	3,967	3,005	3,005
Employee Entitlements - salaries	22,519	17,560	17,560
Employee Entitlements - leave accrual	562	1,871	1,871
	<u>30,292</u>	<u>55,289</u>	<u>55,289</u>
Payables for Exchange Transactions	30,292	55,289	55,289
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>30,292</u>	<u>55,289</u>	<u>55,289</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	-	223	223
	<u>-</u>	<u>223</u>	<u>223</u>

14. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	43,800	9,800	45,467
Increase/(decrease) to the Provision During the Year	1,294	3,000	(1,667)
Provision at the End of the Year	<u>45,094</u>	<u>12,800</u>	<u>43,800</u>
Cyclical Maintenance - Current	33,828	12,800	31,667
Cyclical Maintenance - Term	11,266	-	12,133
	<u>45,094</u>	<u>12,800</u>	<u>43,800</u>

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15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	6,902	9,233	9,562
Later than One Year and no Later than Five Years	4,094	-	5,671
	<u>10,996</u>	<u>9,233</u>	<u>15,233</u>

16. Funds Held (Owed) for Capital Works Projects

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

2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Blk1 Classroom & Multimedia Upgrade <i>in progress</i>	18,756	232,444	234,599	-	16,601
Totals	<u>18,756</u>	<u>232,444</u>	<u>234,599</u>	<u>-</u>	<u>16,601</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	16,601
Funds Due from the Ministry of Education	-
	<u>16,601</u>

2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Blk1 Classroom & Multimedia Upgrade <i>in progress</i>	-	42,400	23,644	-	18,756
Totals	<u>-</u>	<u>42,400</u>	<u>23,644</u>	<u>-</u>	<u>18,756</u>

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.

<p style="text-align: center;">MOORE MARKHAMS</p>
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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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,090	2,925
Full-time equivalent members	0.23	0.12
<i>Leadership Team</i>		
Remuneration	99,640	90,072
Full-time equivalent members	0.96	1.00
Total key management personnel remuneration	102,730	92,997
Total full-time equivalent personnel	1.19	1.12

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	90 - 100
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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

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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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2018 (Operating commitments at 31 December 2017: nil).

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:

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	30,026	18,497	77,013
Receivables	22,519	18,007	18,007
Investments - Term Deposits	-	-	-
Total Loans and Receivables	52,545	36,504	95,020

Financial liabilities measured at amortised cost

Payables	30,292	55,289	55,289
Borrowings - Loans	-	-	-
Finance Leases	10,426	9,233	15,233
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	40,718	64,522	70,522

24. Events After Balance Date

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

25. Comparatives

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

26. Breach of Legislation

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

Section 87C of the Education Act requires the school to provide its audited statements to the Ministry of Education by 31 May each year. The school did not comply with this deadline because the financial statements were not completed and authorised until the start of December 2019.

MOORE MARKHAMS

Independent auditor's report

To the readers of the financial statements of South Featherston School for the year ended 31 December 2018

The Auditor-General is the auditor of South Featherston School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wairarapa Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 4 December 2019. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained

up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information including Analysis of Variance Report and Kiwisport Funding Statement but does not include the financial statements, and our auditor's report thereon.

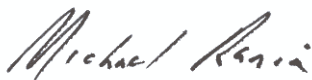
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

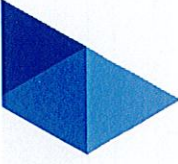
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing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

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



Michael Rania | **Moore Markhams Wairarapa Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Analysis of Variance Reporting



School Name:	South Featherston School	School Number: 2993																																																																				
Strategic Aim	To enhance student learning and success through our annual goals/aims (see below)																																																																					
Annual Aim:	HAUORA Relevant learning and active engagement, focussed on the holistic creative development and well-being of all WHANAUNGATANGA Engage every child in a culturally responsive and connected whanau-friendly community with the child at the centre KAITIAKITANGA Continue our journey of increasing our environmental awareness and concern, and improving our sustainability systems SOUTH WAIRARAPA KAHUI AKO/CoL Participate fully in the ako of our Kāhui Ako/Community of Learning																																																																					
Target:	To raise student achievement in literacy and maths, with 85% of learners to be at above their expected New Zealand Curriculum level by the end of 2018																																																																					
Baseline Data:	<div>South Featherston School - 2017 EoY NS Data</div> <table><thead><tr><th>Areas</th><th>Groups</th><th>Below</th><th>At</th><th>Above</th></tr></thead><tbody><tr><td rowspan="5">Writing</td><td>Total</td><td>12</td><td>39</td><td>4</td></tr><tr><td>Boys</td><td>7</td><td>20</td><td>2</td></tr><tr><td>Girls</td><td>5</td><td>19</td><td>2</td></tr><tr><td>Maori Boys</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Maori Girls</td><td></td><td>5</td><td>8%</td></tr><tr><td rowspan="5">Maths</td><td>Total</td><td>4</td><td>39</td><td>12</td></tr><tr><td>Boys</td><td>2</td><td>19</td><td>8</td></tr><tr><td>Girls</td><td>2</td><td>20</td><td>4</td></tr><tr><td>Maori Boys</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Maori Girls</td><td></td><td>5</td><td>21%</td></tr><tr><td rowspan="5">Reading</td><td>Total</td><td>6</td><td>27</td><td>22</td></tr><tr><td>Boys</td><td>2</td><td>15</td><td>12</td></tr><tr><td>Girls</td><td>4</td><td>12</td><td>10</td></tr><tr><td>Maori Boys</td><td>1</td><td>1</td><td>4</td></tr><tr><td>Maori Girls</td><td></td><td>2</td><td>40%</td></tr></tbody></table>		Areas	Groups	Below	At	Above	Writing	Total	12	39	4	Boys	7	20	2	Girls	5	19	2	Maori Boys	1	1	1	Maori Girls		5	8%	Maths	Total	4	39	12	Boys	2	19	8	Girls	2	20	4	Maori Boys	1	1	1	Maori Girls		5	21%	Reading	Total	6	27	22	Boys	2	15	12	Girls	4	12	10	Maori Boys	1	1	4	Maori Girls		2	40%
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Going into the second half of the year, we combined reading and writing to form 'Literacy' as the two subject areas are so closely entwined – one supports the other, and without one, often the other can be a struggle for a learner. Planning was combined, activities and follow-ups were based on both writing and reading competencies, and this (we believe) has helped contribute to the high level of achievement in the area of literacy (writing and reading). This will be continued through into 2019.</p> <p>Staff and students participated in Kāhui Ako PLD opportunities, focusing on their goals around teaching writing, and in the case of the students there was a two day extension workshop for talented writers working with local authors.</p> <p>Due to a steady increase of enrolments to our school of children with high behavioural needs in the first two terms, our focus shifted towards increasing our staff's awareness and capability in regards behaviour management, and also improving student well-being and useable behaviour management strategies in order for more positive academic achievement.</p>	<p>South Featherston School End of Year data shows that, against the NZ Curriculum expectations:</p> <p><u>In literacy:</u> 94% of our learners (Y1–Y8) achieved at or above their expected NZ Curriculum level.</p> <p><u>In mathematics:</u> 91% of our learners (Y1–Y8) achieved at or above their expected NZ Curriculum level.</p> <p><u>Gains:</u> Literacy – an increase by 5% of children who were At or Above in literacy Mathematics – an increase of 3% of children achieved at or above their expected NZ Curriculum level.</p>	<p>During 2018, we welcomed and farewelled a number of children. We also saw an increase in enrolments of children to our school with Special Needs, both behaviourally and health wise (15% of our total roll.) During the year, our junior roll grew, and we ended the year with a much larger number of children in Y1 – 4 than in previous years. These factors impacted on our student profile and skewed our results in that we were not assessing the same children at the end of the year as we did at the beginning.</p> <p>However, the variance we experienced has been a positive one, as can be evidenced by the percentages of children achieving above our expectations. With an emphasis on building both student agency and wellbeing of students (and staff) greater knowledge of our learners resulted in staff 'drilling down' into the needs of individual learners, knowing how to support them to achieve, and developing learning programmes that best suited our learners' needs.</p>	<p>In 2019, we continue our focus on increasing student agency (input into and 'ownership' of their learning) and improving student and staff wellbeing as a tool for increasing student engagement and achievement. This remains a focus for our Community of Learning/Kāhui Ako also.</p> <p>Having trialled 'The Zones of Regulation' in our Junior class throughout the last term of 2018, we are rolling the programme out across the whole school in 2019. In 2018, it became clear to us that the children identified as requiring extra support and IBPs found it difficult to be able to return to meaningful learning following an 'episode' or incident. We are confident that, in helping children to build their capability to reset and regulate in times of conflict and frustration, they will experience increased engagement with their learning process.</p> <p>We are continuing our whole staff professional development around learner agency, behaviour management and increased knowledge of our current roll's special needs support. We have a high number of our roll who are challenged behaviourally and this will be a focus for staff and learners in 2019.</p>

Planning for next year:

Prior to the beginning of the school year, our whole staff (teaching and support personnel) will attend the MoE UBRS workshop as a call-back day at school on 30 January 2019. At the end of 2018, it remained clear to us that there was a continued need for support, knowledge and understanding of our high percentage (15%) of learners with social and/or behaviour needs. Our belief is that learners are more capable of achieving academic success if their social and behavioural needs are being met.

We have redefined the years within the middle and senior class in response to there being a far greater social 'gulf' between the two groups. For 2019 the middle class will be Year 3 to 5 and the senior class will be Year 6 to 8. Having gained good insight into our current learners in those two classes throughout 2018, we believe that this will make for far greater opportunity for both classes to work more positively without adding new personalities who may change the dynamics too drastically. This is in direct response to what we learned about student and staff well-being in 2018.

Our current Deputy Principal has taken a year's LWOP to study, but we have secured a teacher to go into the senior class who we believe will best fit the learners in that class. The 2018 senior class teacher will be moving to the middle classroom (Year 3 to 5) as we believe this will be a more positive fit.

We will be implementing a curriculum which will emphasise collaborative learning, continue to embed STEAM initiatives and build on our burgeoning 'Learning Through Play' focus. Staff PLD will continue to focus on building staff capability in 'Learning through Play' and will focus more on behaviour management knowledge and strategies.

To continue to maintain a focus on well-being, collaborative practice and learning, positive behaviour management strategies which support learners both socially and therefore academically, we will be placing a far greater emphasis on the Key Competencies than we have previously, weaving them throughout our long term plan:-

T1: Managing Self

Relating to others

T2: Relating to Others

Participating and Contributing

T3: Participating and Contributing

Thinking

T4: Thinking

Using language, symbols and text

We will continue to build a shared language and community understanding of 'Wellbeing/Hauora' through the 'Zones of Regulation' and ensure that parents are kept fully apprised of progress. We will analyse our school 'Wellbeing/Hauora' survey results and identify actions/areas for improvement, and continue to contribute to our Kāhui Ako planning, and participate fully in our district-wide 'Wellbeing/Hauora' initiatives.

Statement on Spending of Kiwisport Funding

In 2018 the Kiwisport fund helped to fund the schools attendance at school cluster sports events such as swimming tournaments, cross country and athletics events.

We had Rippa Rugby, Kiwihoops and cricket tutors come to the school to give every student lessons for 4 weeks.

We enabled children to attend a hockey tournament, football tournament and Rippa Rugby tournament.

We have had extremely positive feedback from the students and staff.