

Agenda for a meeting of the Taupiri Community Board to be held in the War Memorial Hall, Greenlane Road, Taupiri on **MONDAY 21 JUNE 2021** commencing at **6.00pm**.

Information and recommendations are included in the reports to assist the Board in the decision making process and may not constitute Council's decision or policy until considered by the Board.

- 1. APOLOGIES AND LEAVE OF ABSENCE**

- 2. CONFIRMATION OF STATUS OF AGENDA**

- 3. DISCLOSURES OF INTEREST** 3
The Register of Interests for the Board is attached for information purposes and for members to update any interests they may have.

- 4. CONFIRMATION OF MINUTES** 5
 Meeting held on Monday 10 May 2021

- 5. PUBLIC FORUM**

- 6. REPORTS**
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- 6.2 Taupiri Works and Issues Report 16
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- 6.4 Representation Review 60
- 6.5 Chairperson's Report Verbal
- 6.6 Councillors' Report Verbal

- 7. PROJECTS**
- 7.1 Parks & Reserves – Mr Van Dam/Ms Morley Verbal
- 7.2 Community Planting and Maintenance – Ms Morley Verbal
- 7.3 Taupiri School updates –Ms Ormsby-Cocup Verbal
- 7.4 Taupiri Mountain (Maunga) – Ms Ormsby Cocup/ Ms Morley/ Ms Henry Verbal

- | | | |
|-----|---|---------------|
| 7.5 | Emergency Procedures – Civil Defence – Ms Morley | <i>Verbal</i> |
| 7.6 | Road Frontages/Gardens/Mowing – All members | <i>Verbal</i> |
| 7.7 | Footpaths/Road signs/Lighting/Tunnels – All members | <i>Verbal</i> |
| 7.8 | Roads – Pot holes/Intersections/Bridges – All members | <i>Verbal</i> |
| 7.9 | Halls– All members | <i>Verbal</i> |

GJ Ion
CHIEF EXECUTIVE

Open Meeting

To	Taupiri Community Board
From	Gavin Ion Chief Executive
Date	31 May 2021
Prepared by	Matt Horsfield Democracy Advisor
Chief Executive Approved	Y
Reference #	GOV0303
Report Title	Register of Interests

1. EXECUTIVE SUMMARY

A copy of the Register of Interests is attached for the Board's information. The register will be updated following receipt of information during the year.

2. RECOMMENDATION

THAT the report from the Chief Executive be received.

3. ATTACHMENTS

Register of Interests – Taupiri Community Board.

Register of Elected Members Interests

		Financial Interests Please refer to Statement Reference here.		Non - Financial Interests								
Name	Community Board	1 to 6	With the exception of	Companies		Employment	Other Organisations		Property	Gifts (received since 21 October 2019)	Payments for activities and services (since 21 October 2019)	Debts
				Director/Manager	Financial Interests		Trustee/Beneficiary	Governing Body				
Dorothy Lovell	Taupiri	No	N/A	N/A	N/A	• Hamilton Hearing Assoc. (Administrator)	N/A	N/A	N/A	N/A	N/A	N/A
Howard Lovell	Taupiri	No	No	HW & JE Lovell Ltd			• Kildore Development (Director) • Mountain View Developments (Director) • Taupiri School Board of Trustees (Trustee)		6x Taupiri (owner)	N/A	N/A	
Rudy Van Dam	Taupiri	No	N/A	• St. Isadore Co Ltd. (Farming)	N/A	N/A		N/A	1x Taupiri (Owner)	N/A	N/A	N/A
Joanne Morley	Taupiri	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sharnay Cocup	Taupiri	No	N/A	N/A	N/A	N/A	• Taupiri School Board Trustees (Trustee) • Taupiri Youth Group (Trustee) • Waikato Trout Committee (Trustee)	• Taupiri Rugby Club (Weigh in deligate)	N/A	N/A	N/A	N/A
Jacqueline Henry	Taupiri	No	N/A	N/A	N/A	• Waikato Regional Council (Senior Social Scientist)	N/A	N/A	1x Taupiri (Owner)	N/A	N/A	N/A

YELLOW INDICATES THAT THE ELECTED MEMBER DID NOT SUBMIT A COMPLETED FORM

Open Meeting

To	Taupiri Community Board
From	Gavin Ion Chief Executive
Date	31 May 2021
Prepared by	Matt Horsfield Democracy Advisor
Chief Executive Approved	Y
Reference #	GOV0506
Report Title	Confirmation of Minutes

1. EXECUTIVE SUMMARY

To confirm the minutes for a meeting of the Taupiri Community Board held on Monday 10 May 2021.

2. RECOMMENDATION

THAT the minutes for a meeting of the Taupiri Community Board held on Monday 10 May 2021 be confirmed as a true and correct record of that meeting.

3. ATTACHMENTS

TCB Minutes - Monday 10 May 2021

MINUTES of a meeting of the Taupiri Community Board held in the Memorial Hall, Greenlane Road, Taupiri on **MONDAY 10 MAY 2021** commencing at **6.00pm.**

Present:

Ms D Lovell (Chairperson)
Cr JM Gibb
Cr EM Patterson
Mr H Lovell
Ms J Morley
Ms S Ormsby-Cocup
Ms J Henry

Attending:

Ms L Van Den Bemd (Community Development Advisor)
Mr M Horsfield (Democracy Advisor)

APOLOGIES AND LEAVE OF ABSENCE

Resolved: (Cr Patterson/Mr Lovell)

THAT the apology from Mr R Van Dam be received.

AND THAT the apology from Ms J Morley for lateness be received.

CARRIED

TCB2105/01

CONFIRMATION OF STATUS OF AGENDA ITEMS

Resolved: (Cr Gibb/Ms Cocup-Hughes)

THAT the agenda for the meeting of the Taupiri Community Board held on Monday, 10 May 2021 be confirmed and all items therein be considered in open meeting;

AND THAT all reports be received.

CARRIED

TCB2105/02

DISCLOSURES OF INTEREST

Ms Cocup-Hughes advised members of the Board that she would declare a non financial conflict of interest in item 6.4 [Taupiri School – Community Garden Improvement and Picnic Tables].

ACTION: Democracy Advisor to send the declaration of interest form to Mr Lovell for completion.

CONFIRMATION OF MINUTES

Resolved: (Cr Gibb/Ms Cocup-Hughes)

THAT the minutes for the meeting of the Taupiri Community Board held on Monday, 29 March 2021 be confirmed as a true and correct record of that meeting subject to the following amendment:

- **Item 6.2 – Minutes read “Taupiri School will decide on the mural theme”, should read “Taupiri School will have input on the mural theme”**
- **Item 7.7 – Minutes read “Taupiri Cemetery carpark”, should read “Taupiri Pa site layby”**

CARRIED

TCB2105/03

REPORTS

Public Forum
Agenda Item 5.1

There were no members of the public in attendance.

Discretionary Fund Report to 28 April 2021
Agenda Item 6.1

The report was received [TCB2105/02 refers] and discussion was held.

- The Community Board Conference fee should not be included in the report as it was stated in the February Discretionary Report that the Conference fee will be covered by Council.

ACTION: Staff to confirm that the Community Board Conference fee was paid by Council and removed from the Discretionary Fund Report.

REPORTS (CONTINUED)

Taupiri Works and Issues Report

Agenda Item 6.2

The report was received [TCB2105/02 refers] and the following discussion was held.

- Community Board members need to provide project updates to understand the status of projects. It is important members responsible for projects to follow up with Council staff to ensure progress was being made.

Taupiri School Calming Safety area/Pedestrian Crossing

- Council staff have engineering concerns regarding a raised platform being implemented. Staff were waiting for financial forecasts to determine if budgeting was available for a platform.
- Yellow no stopping lines have been painted and the October action to be closed. The action for March to remain active.

Gordonton Road Bridge Footpath

- Issue was still ongoing. Trip hazard was expected to be completed by 10th May 2021. Concern raised regarding cracking on the footpath.

ACTION: Staff to contact NZTA to highlight cracking issue on the Gordonton Road bridge footpath.

- Details regarding the removal of moss and detritus to be removed from the Works & Issues report.

ACTION: Cr Patterson and Ms Lovell to follow up and check that trip hazard was resolved.

Hall Committee

- The Community Development Advisor and Council Staff met with the Taupiri Hall Committee to discuss ANZAC day and the condition of the hall.
- Hall Committee has requested that feedback from the Community Board been sent to the Committee via email. Hall Committee will make their email publically available for hall bookings and post information regarding hall hireage outside the hall.
- Board to discuss at the next meeting whether actions stated by the Hall Committee regarding the availability of hall hireage information have been completed. If completed the issue will be removed from the Works and Issues Report.

ACTION: The Community Development Advisor to provide an update at the next meeting whether the actions were completed.

Daffodil Bulb Volunteer Planting Day

- Daffodil bulbs were planted at Bob Byrne Memorial Park.
- Fruit tree planting and mulching to be the next stage of planting.

ACTION: Daffodil Bulb Volunteer Day to be moved to the projects report and be renamed Community Planting and Maintenance with Ms Morley responsible for the project.

Te Putu Street Rail Bridge Painting/Wooden Railing

- Concern that there are safety issues for residents regarding the conditions of the railings.
- There was no funding with Council's budget available within the Financial year to paint the bridge. Railings will be waterblasted and damaged railings replaced.

ACTION: Cr Patterson to follow up the issue and provide an update at the next Community Board meeting.

New Seal on Great South Road outside the Taupiri Cementary

- Work was completed and can be removed from the Report.

Taupiri Pa Site Lay by.

- Problems still occurring with rubbish skips being left in the lay by and trucks using the location as a rest area.

ACTION: Mr Van Dam to follow up the issue via email to NZTA and provide an update at the next Community Board meeting.

Road Signage at the Taupiri Service Centre

- Problems still occurring with people missing the turn off to Auckland.

Ms Morley entered the meeting during the above item at 6:11 PM.

Third Quarter Service Request Report Agenda Item 6.3

The report was received [TCB2105/02 refers] and the following discussion was held.

- A high number of consents enquiries have been logged, focusing on property information requests.

Taupiri School - Community Garden Improvements and Picnic Tables

Agenda Item 6.4

Ms Cocup-Hughes declared a conflict of interest in this item and did not participate in the discussion.

The report was received [TCB2105/02] and the following discussion was held.

- Taupiri School was seeking funding for new picnic tables and pavements for the community gardens. Community Gardens are for all the Taupiri Community.
- The funding request is for four picnic tables.
- Questions were raised regarding the purchase price of the picnic tables. The Ministry of Education has a code of practise for what is required for purchasing equipment.
- Other funding options should be investigated by the School.
- Staff have provided the option for Springhill Prison inmates to build the picnic tables for the cost of the building material and they can be made to the school's specification.

ACTION: The Community Development Advisor to discuss with Springhill Prison regarding the use of their workers, costs and specifications.

ACTION: The Community Development Advisor will put Taupiri School in contact with Spring Hill Prison.

ACTION: Ms Morley to investigate whether private businesses can contribute to reducing the costs of the project.

(Resolved:Ms Morley/Cr Gibb)

THAT the request from Taupiri School towards the cost of Community Garden Improvements and Picnic Tables be deferred until the next meeting to enable investigation of options to reduce costs of the project;

AND THAT staff approach Spring Hill Correctional Facility (Spring Hill) to investigate whether this work can be undertaken, which will provide the opportunity for prisoners to give back to the community.

CARRIED

TCB2105/04

Chairperson's Report

Agenda Item 6.5

The Chair gave a verbal report and answered questions of the Board.

- ANZAC Day went well and a thank you letter from the Community Board Chair was sent to Taupiri Marae.
- Invoices were provided regarding ANZAC Day costs to be paid from the ANZAC Day Council Fund.

ACTION: Finance to provide receipts to the Community Board Chair once the payments have been processed.

- Mural Projects – It was suggested a sub-committee be formed of the Community Board and a community trust be established.
- Community Plan Booklet - Chairperson has had issues attaining information for regarding parks and reserves for the booklet due to a historical fire in the Borough Council. The Chairperson has not received a reply for additional information from Council records department.

ACTION: Record Department to reply to Ms Lovell's enquiries regarding information related to Parks and Reserves.

- Dog Control Bylaw Workshop – Workshop will be held in June.
- Hall Committee – Chair wrote a letter to the Taupiri Hall Committee regarding issues associated with the hall.

Councillors' Report

Agenda Item 6.6

Crs Gibb and Patterson gave a verbal overview on current Council issues.

- Cr Gibb – Been very busy with Long Term Plan and District Plan work. Work still in progress for the Community Plan project.
- Cr Patterson – Solid Waste review update has been circulated to Community Board members from Cr Patterson. A lot of changes occurring in the Solid Waste area. There was particular focus on Food and Construction Waste. Container deposit scheme were a possibility into the future.

PROJECTS

Parks & Reserves

Agenda Item 7.1

Ms Morley gave a verbal update and answered questions from the Board

- Planning for public reserve fruit trees planting. Chorus Building graffiti has been removed and repainted.

Taupiri School Updates

Agenda Item 7.2

Ms Ormsby-Cocup gave a verbal update and answered questions from the Board.

- Two new classrooms were being built at the school and should be completed within two weeks. The classrooms were part of the first stages of catering to future population growth.

Taupiri Mountain (Maunga)

Agenda Item 7.3

Ms Henry gave a verbal update and answered questions from the Board.

- Council staff have received information regarding titles on the land but cannot be shared publically.

ACTION: Cr Patterson will follow up with the Open Spaces Team Leader regarding the meeting between held between local land owners and NZTA

- The Board will progress with the proposal for the walkway and cycle track first. This will be followed by the establishment of a Trust and then go to public consultation.
- Waikato Tainui land swap – Stated that is was still progressing.

Emergency Procedures – Civil Defence

Agenda Item 7.4

Ms Morley gave a verbal update and answered questions from the Board.

- Project remains ongoing.

Maaori Cultural Centre

Agenda Item 7.5

Members gave a verbal update and answered questions from the Board.

- Discussions were still underway with Taupiri Marae regarding the storyboard project.

Roads – Pot holes/Intersections/Bridges

Agenda Item 7.6

No verbal report was provided.

Halls

Agenda Item 7.7

This matter was discussed earlier in the meeting (reference Agenda Item 6.2)

Community Board Conference report

Agenda Item 8

Ms Cocup-Hughes provided a verbal report regarding the conference.

- Conference was heavily focused on Youth involvement.
- Ms Cocup-Hughes noted that more can be done to involve youth within Council and increase youth representation.
- More education should be provided by Council regarding opportunities for young elected members.

ACTION: Community Development Advisor will connect Ms Cocup-Hughes with the Council's Youth Advisor to show how she can get involved with youth groups.

- Te Ao Maaori – Increased acknowledgement and improvements needed to incorporate Te Ao Maaori within Council and Community Boards.

There being no further business the meeting was declared closed at 8:11 PM.

Minutes approved and confirmed this day of 2021.

D Lovell
CHAIRPERSON

Open Meeting

To	Taupiri Community Board
From	Alison Diaz Chief Financial Officer
Date	09 June 2021
Prepared by	Julie Kelly Support Accountant
Chief Executive Approved	Y
Reference/Doc Set #	GOV0506
Report Title	Discretionary Fund Report to 09 June 2021

1. EXECUTIVE SUMMARY

To update the Board on the Discretionary Fund Report to 09 June 2021.

2. RECOMMENDATION

THAT the report from the Chief Financial Officer be received.

3. ATTACHMENTS

Discretionary Fund Report to 09 June 2021

TAUPIRI COMMUNITY BOARD DISCRETIONARY FUND REPORT 2020/21 (July 2020 - June 2021)
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As at Date: 09-Jun-2021

			GL	1.208.1704
2020/21 Annual Plan				1,624.00
Carry forward from 2019/20				4,740.00
Total Funding				<u><u>6,364.00</u></u>
Income				-
Total Income				<u>-</u>
Expenditure				
23-Oct-20	Heart Saver NZ - Annual (AED) Performance Verification	TCB2009/04		149.00
23-Oct-20	Heart Saver NZ - Set of AED7000 Adult Electrode Pads	TCB2009/04		114.00
10-Nov-20	Menzshed Huntly - 50 ANZAC Crosses	TCB2010/04		300.00
22-Dec-20	Heartsaver NZ set of AED7000 Pediatric Electrode Pads	TCB2102/04		130.00
31-Mar-21	Air NZ flights - Sharnay Cocup Hughes	TCB2102/05		386.09
31-Mar-21	Air NZ flights - Sharnay Cocup Hughes	TCB2102/05		103.31
08-Apr-21	Accommodation LGNZ Community Board Conference	TCB2102/05		654.78
Total Expenditure				<u><u>1,837.18</u></u>
Net Funding Remaining (Excluding commitments)				<u><u>4,526.82</u></u>
Commitments			<i>Amount including GST</i>	<i>Amount excluding GST</i>
19-Oct-20	Allocated to Chair to purchase miscellaneous items	TCB1708/03		100.00
	Less: Expenses - Jo Morley			<u>(20.91)</u>
				79.09
Total Commitments				<u><u>79.09</u></u>
Net Funding Remaining (Including commitments)				<u><u>4,447.73</u></u>

Open Meeting

To	Taupiri Community Board
From	Clive Morgan Manager Community Growth
Date	28 April 2021
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
DWS Document Set #	TCB2021; GOV0506; ECM ID: # 3142203
Report Title	Works and Issues Report – June 2021

1. EXECUTIVE SUMMARY

To update the Taupiri Community Board on issues arising from the previous meeting and on contracts and projects underway in Taupiri.

2. RECOMMENDATION

THAT the report from the Acting General Manager Community Growth be received.

3. ATTACHMENT

- Taupiri Community Board's Works and Issues Report – June 2021

TAUPIRI COMMUNITY BOARD – PROJECTS

	PROJECT	RESPONSIBLE	STATUS
1	<p>COMMUNITY PLAN (Community Plan booklet is an ongoing process)</p> <ul style="list-style-type: none"> ▪ The Board had their workshop on the 9 December 2020. ▪ Cr Gibb gave a verbal update during the meeting and presented draft hard copy for the board to review during the break and feedback needs to go to her for February 2021 meeting. ▪ Cr Gibb will collate the additional information and send the updated draft booklet to Board members. ▪ Board members to provide feedback to Cr Gibb regarding draft booklet circulated at the end of 2020. ▪ Cr Gibb will collate the additional information and send the updated draft booklet to Board members. 	Cr Gibb	
			<p>June Update:</p> <ul style="list-style-type: none"> ▪ Cr Gibb to give a verbal update at the TCB 21 June meeting.
2	<p>WEL GREEN BOXES/CHORUS BUILDING – MURAL PAINTING</p> <p>Action: February</p> <ol style="list-style-type: none"> 1. Community Development Advisor to organise a Zoom meeting with Ms Botma and the Chair. Ms Botma to be invited to address the Board at its next Board meeting. 2. Board members to share ideas on themes with the Community Development Advisor in the next few days. 3. Community Development Advisor to visit Taupiri School to discuss ideas and provide direction to children for the murals. 		<ol style="list-style-type: none"> 1. The Zoom meeting between Ms Botma and the Chair took place on 10 March 2021. The Board Chair will provide an update in the Chair report at the next meeting. 2. Sharing ideas on themes between Board members and Community Development Advisor is ongoing. 3. The Community Development Advisor visited Taupiri Primary School, to discuss the mural concept with the children on Friday 12 March 2021. The School is going to develop a collection of mural ideas to be included in the wider community mural concept.
	<p>Action: March</p> <p>Lianne/ Ms Ormsby-Cocup met with the Taupiri School management.</p>		<p>June Update:</p> <ul style="list-style-type: none"> ▪ Lianne or Ms Ormsby-Cocup will provide a verbal update to the Board at the TCB 21 June 2021 meeting.

	PROJECT	RESPONSIBLE	STATUS
3	MAAORI CULTURAL CENTRE IN TAUPIRI		
	<p>Action: August Item 6.6</p> <ul style="list-style-type: none"> ▪ The Board had been approached, with the proposal for a Maori cultural centre in Taupiri. ▪ The Board to hold a workshop on potential of Maaori cultural centre. 		
	<p>Action: October The Board to set a date at the next meeting being held on 19 October 2020.</p> <p>Action: November Remains in until Board has met with the Marae in 2021 about the community centre and Hopuhopu re: Museum based theme, emphasis should rather be on the walkway and story board. Prior to the next Board meeting and consulted.</p>		<p>June Update: Ongoing project. Discussions are being held regarding the cultural centre.</p>
4	PROPOSAL FOR WALKWAY AND CYCLE TRACK IN TAUPIRI		Ongoing project.
	<p>Potential pathway on Mr Craig Graham and Mr Fraser Graham land for a Walkway and Cycle track.</p> <ul style="list-style-type: none"> ▪ Site visit on Wednesday 4 December2020, 10:00am–12:00pm, at the Taupiri Urupa Cemetery, to engage with the Grahams was done. ▪ Further discussions with the Marae will be required in 2021, regarding a possible storytelling board on the walkway at Hopuhopu. TCB to confirm who will do this and when. Item to be included in the Board workshop. <p>Action: March</p> <ul style="list-style-type: none"> ▪ Community Development Advisor to find a suitable date for the workshop with Community Waikato and Taupiri Marae. 		<p>May Update:</p> <ul style="list-style-type: none"> ▪ Community Development Advisor to give a verbal update regarding the project at the TCB 10 May 2021 meeting.

	PROJECT	RESPONSIBLE	STATUS
	Action: May <ul style="list-style-type: none"> ▪ Cr Patterson will follow up with the Open Spaces Team Leader regarding the meeting held between local land owners and NZTA. 	Cr Patterson	June Update: <ul style="list-style-type: none"> ▪ Cr Patterson will provide a verbal update at the TCB 21 May 2021 meeting.
5	COMMUNITY PLANTING AND MAINTENANCE Action May <ul style="list-style-type: none"> ▪ Daffodil bulbs were planted at Bob Byrne Memorial Park. ▪ Fruit tree planting and mulching to be the next stage of planting. 	Ms Morley	Ongoing Project.

TAUPIRI COMMUNITY BOARD - WORKS & ISSUES

	Issue and Action	Area	Status Update
1	<p>TAUPIRI SCHOOL CALMING SAFETY AREA/PEDESTRIAN CROSSING</p> <p>Action: March Senior Transportation Engineer to update the Board on the progress of the Taupiri School calming safety area.</p> <p>Action: May</p> <ul style="list-style-type: none"> ▪ The raised platform - staff are waiting for WDA's financial forecast for the Low Cost Low Risk to determine if there is budget in this financial year (year end 30 June). 	Roading, Gareth B	<p>June Update: This project has been put forward for the next financial year, but staff are waiting for confirmation of funding.</p>
2	<p>GORDONTON ROAD BRIDGE FOOTPATH</p> <p>Action: May</p> <ul style="list-style-type: none"> ▪ Staff to contact NZTA to highlight cracking issue on the Gordonton Road bridge footpath. ▪ Cr Patterson and Ms Lovell to follow up and check that trip hazard was resolved. 	Roading Cr Patterson	<p>The Chair confirmed on 28 May 2021 that all works have been completed, great work.</p>
3	<p>TE PUTU STREET RAIL BRIDGE PAINTING/WOODEN RAILINGS</p> <p>Action: March Staff to check the scheduled maintenance programme for the Te Putu Street Rail Bridge by Murphy Lane.</p> <p>Action: May Cr Patterson to follow up the issue and provide an update at the next Community Board meeting.</p>	WDA, Ross Bayer	<p>May Update:</p> <ul style="list-style-type: none"> ▪ There is no scheduled maintenance programme for the Te Putu Street Rail Bridge. ▪ A site inspection carried out by WDC staff on 28 April 2021 identified several railings that need to be replaced, however it is in good structural condition. ▪ It was noted that the railings could be water blasted and painted to be more cosmetic pleasing. There is no budget in this financial year to carry out these works, however WDA will undertake some works to clean the ramp railings within the next month.

	Issue and Action	Area	Status Update
			<p>June Update: Cleaning completed, remainder sprayed with wet and forget including the Murphy Road side. WDA will see how this looks over the next 3 months.</p> <p>Additional repairs are required on underside of rail bridge, but this will require engagement of sub-contractor and rail permits which will take some time to plan. Planning will not begin until after June due to existing workload.</p> <p><i>(Please note that WDA must get a permit from KiwiRail before any works can be undertaken over any railways. This process is very slow).</i></p>
4	<p>TAUPIRI PA SITE CAR PARK</p> <p>Action: March</p> <ul style="list-style-type: none"> ▪ Trucks using the car park as a rest area. Issues occurring with litter and stock truck trailer parking. ▪ Staff to investigate trucks using Taupiri Pa site car park as a rest area. Council to work with NZTA regarding this issue. <p>Action: May</p> <ul style="list-style-type: none"> ▪ Mr Van Dam to follow up the issue via email to NZTA and provide an update at the next Community Board meeting. 	Roading, Ross Bayer	<p>May Update: This matter has been passed on to Sandy Kee at NZTA.</p> <p>The Community Board should engage directly with Sandy Kee for updates. Her email address is sandy.ke@nzta.govt.nz</p> <p>Please note that Sandy Kee said that the shoulder markings have been painted which means vehicles shouldn't stop or park over this area.</p> <p>June Update: Mr Van Dam to provide a verbal update at TCB 21 June 2021 meeting.</p>
5	<p>TAUPIRI SCHOOL – COMMUNITY GARDEN IMPROVEMENTS AND PICNIC TABLES</p> <p>Action: May</p> <ul style="list-style-type: none"> ▪ The Community Development Advisor to discuss with Springhill Prison regarding the use of their workers, costs and specifications. ▪ The Community Development Advisor will put Taupiri School in contact with Spring Hill Prison. 	CDA Ms Morley	<p>June Update: Completed.</p> <p>Completed.</p>

	Issue and Action	Area	Status Update
	<ul style="list-style-type: none"> Ms Morley to investigate whether private businesses can contribute to reducing the costs of the project. 		Ms Morley to provide a verbal update at the TCB 21 June 2021 meeting.
6	<p>YOUTH ADVISOR</p> <p>Action: May</p> <ul style="list-style-type: none"> Community Development Advisor will connect Ms Cocup-Hughes with the Council's Youth Advisor to show how she can get involved with youth groups. 	CDA	The Community Development Advisor has put Sharnay in touch with Council's Youth Advisor to try and resolve the issue.

Open Meeting

To	Taupiri Community Board
From	Clive Morgan General Manager Community Growth
Date	10 June 2021
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
Reference #	GOV0506 / 3067411
Report Title	Taupiri School – Community Garden Improvements and Picnic Tables

1. EXECUTIVE SUMMARY

The purpose of this report is to present an application for funding from Taupiri School towards the cost of Community Garden Improvements and Picnic Tables.

2. RECOMMENDATION

THAT the report from the **General Manager Community Growth** be received.

AND THAT an allocation of \$..... is made to **Taupiri School** towards the cost of **Community Garden Improvements and Picnic Tables**;

AND THAT staff approach **Spring Hill Correctional Facility (Spring Hill)** to investigate whether this work can be undertaken, which will provide the opportunity for prisoners to give back to the community.

OR

AND THAT the request from **Taupiri School** towards the cost of **Community Garden Improvements and Picnic Tables** is declined / deferred until for the following reasons:

3. BACKGROUND

Taupiri School's Community Garden Improvements and Picnic Tables is an ongoing project for which they aim to complete by the end of Term 2.

Volunteers include children from the school and parents who help after school and in the weekends. The school would love to get more of the wider community involved and are in a position to supply food to provide to the community – they currently harvest food providing it at their school for anyone to take home. More picnic tables will enable more community members a place to sit and supervise children who play in the school grounds.

Staff consider there is an opportunity to offer some of the construction aspects of this project to Spring Hill prisoners. This would give prisoners the opportunity to contribute to a community project and potentially help manage some of the construction related costs of the project.

Options Considered

- 4.1 That the application is approved and an allocation of partial or full funding requested be made.
- 4.2 That the application is approved and an allocation of partial or full funding requested be made and Spring Hill Prison is approached to assist with construction aspects of the project.
- 4.3 That the application is declined.
- 4.4 That the application is deferred.

4. FINANCIAL

Funding is available to allocate for the year.

The project is noted to cost \$4,876.00. Taupiri School is seeking funding for this full amount towards the cost of Community Garden Improvements and Picnic Tables.

GST Registered	Yes
Set of Accounts supplied	Yes
Previous funding has been received by this organisation in the past two years	No

5. POLICY

The application meets the criteria set in the Discretionary Grants Policy, one of which is that grants of \$5,000.00 can be funded up to 100 percent at the discretion of the relevant community board or committee or Council's Discretionary and Funding Committee.

For grants above \$5,000.00, a funding cap of 75 percent of the total project cost applies and other funding needs to be sought.

Funds cannot be uplifted until all sufficient funds for the project are approved.

6. ATTACHMENT

Taupiri School - Community Garden Improvements and Picnic Tables

DISCRETIONARY FUNDING APPLICATION FORM

Important notes for applicant:

- Prior to submitting your application, please contact the Waikato District Council's community development advisor, on 0800 492 452 Ext 5732, to discuss your application requirements and confirm that your application meets the eligibility criteria.
- Have you discussed your application with the Waikato District Council community development advisor
Yes No
- Application form must be completed in full and emailed to Funding funding@waic.govt.nz
- Please ensure you have read the **Guidelines** on [Waikato District Council Discretionary Grants Fund](#) prior to completing the application form (these are updated from time to time).
- I have read and understood the guidelines for funding application form
Yes No
- All parts of the application need to be completed and all supporting information supplied.

PLEASE NOTE: Incomplete applications WILL NOT be considered and will be returned.

Contact email: (Correspondence will be emailed from funding@waic.govt.nz)

Which of the 2 funds are you applying for: (please tick **one** appropriate box.)

1. Discretionary and Funding Committee

Project Fund (Rural Ward Areas)

Event Fund

OR

2. Community Board / Committee Discretionary Fund for local Town / Village, Projects / Events

Raglan

Taupiri

Onewhero-Tuakau

Ngaruawahia

Huntly

Te Kauwhata

Meremere

Section I – Your details

1. Name of your organisation and contact person

Taupiri School - [REDACTED]

2. What is your organisation's purpose/background (who are you? what do you do?)

School/Education

3. Phone number/s

4. Email / Address

5. If you are a Registered Charity (we require your registration number & confirmation that your organization registration is current)

Section 2 – Your event / project**1. What is your event / project, including date and location? (please describe in full the project details)**

Project is our Community garden improvements and picnic tables at our school.
The Community Garden is an ongoing project but the picnic tables hopefully done by the end of term 2.

2. How many volunteers and who else is involved in the project?

We have the children at the school involved in it and we have some parent volunteers who come down and help care for the gardens after school and on the weekends.

3. How will the wider community benefit from this event/project?

We would love to get more of the wider community involved in the project and then we can supply food for the wider community as well as the school community. At the moment when we harvest we put the food out at our gate for anyone to take home. With the picnic tables we are increasing the space community members can sit and supervise their children while playing on our grounds

Are you GST registered? No Yes GST Number 052 / 250 /137__

PLEASE NOTE: The following documentation MUST be supplied with your application:

- A copy of the last reviewed or audited accounts (whichever applies) for your organisation/group/club
- A copy of any documentation verifying your organisation's legal status
- Include copies of written quotes ([these must match the Funding Requirements in section 4.](#))

Section 3 – Funding requirements**1. NOTE: Please provide full details for the following:**

- How much your event/project will cost,
- How much you are seeking from the Waikato District Council,
- How much you are seeking from other providers,
- Details of other funding and donated materials/resources being sourced, and
- Current funds in hand to cover the costs of the event/project.

IMPORTANT: Please ensure all quotes supplied are clearly itemised and match the "Project Breakdown" (Total B)

Please complete all of the following sections	GST Inclusive Costs (use this column if you are NOT GST registered)	GST Exclusive Costs (use this column if you are GST registered)
What is the total cost of your project/event	\$	\$ 4876
Existing funds available for the project. Include any projected income i.e. ticket sales, merchandise etc.		
Total A	\$	\$

2. Only include the Funding being sought from Waikato District Council below:

Project Breakdown (itemised costs of funding being sought)	GST Inclusive Costs (use this column if you are NOT GST registered)	GST Exclusive Costs (use this column if you are GST registered)
Pavers	\$	\$ 1944 <input type="checkbox"/>
Picnic Tables	\$	\$ 2932 <input type="checkbox"/>
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total Funds being sought from <u>WDC</u> Total B	\$	\$ 4876 <input type="checkbox"/>

3. Has / will funding been sought from other funders? Yes No

If 'Yes', please list the funding organisation(s) and the amount of funding sought

a)	\$	\$
b)	\$	\$
c)	\$	\$
d)	\$	\$
Total of other funds being sought Total C	\$	\$

4. Describe any donated material / resources provided for the event/project:

Section 4 – Community wellbeing and outcomes

1. Which community wellbeing will your project contribute to?

(See the guidelines sheet for more information on this section).

Social Economic Cultural Environmental

2. Which of the five community outcomes for the Waikato district does this project contribute to?

(See the guidelines sheet for more information on this section).

Accessible Safe Sustainable Healthy Vibrant

Section 5 – Previous Funding Received from Waikato District Council

1. If you have received funding from or through the Waikato District Council for any project/event in the past two years, please list below:

What Board / Committee	Type of Project / Event	Date received	Amount

2. Please confirm that a ‘Funding Project Accountability’ form has been completed and returned to Waikato District Council for the funds listed above.

NOTE: This will be checked and confirmed by council staff.

I confirm that an accountability statement has been completed and returned for previous funding received.

Name: _____ Date: _____

I certify that the funding information provided in this application is correct.

Name: Judith Gribble (Principal) Date: 16/04/2021

Position  Chairman Secretary Treasurer

Signature  Date: 16-4-21

**Incomplete applications will not be accepted and will be returned*

QUOTE



Taupiri School

Quote Number
QU-1162

Date
10 Apr 2021

Expires
10 May 2021

Reference

Breswa Outdoor Furniture
28B Karaka Road
Whenuapai
Auckland 0618
NEW ZEALAND
09 948 6480
sales@breswa.co.nz

GST Number
105839197

[REDACTED]
8 Greenlane Road, Taupiri 3721

Qty:	Description:	Unit Price:	GST:	Amount:
4.00	Weekender (Long) - Octagon 10 Seat BBQ Table - 2800Lx2100W	595.00	15%	2,380.00
1.00	Delivered by Breswa (assembled) to Taupiri (Driver Only - Offload to Ground Level)	169.57	15%	169.57
			Subtotal	2,549.57
			Total GST 15%	382.43
			Total	2,932.00



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Firth Courtyard Flagstone™ paver
450x450x50mm Volcanic Ash

I/N: 0310709

\$13.50

144

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Not Available for Click & Collect

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Total for 1 item
(excludes shipping fees)

\$1,944

Price correct as at Fri 16 Apr 2021 10:53:52

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Excludes trade quotes, stock liquidations and commercial quantities. Some in-stock items available for same-day delivery or collection, including GST and delivery charges.



29 May 2020

The Board of Trustees
Taupiri School
Greenlane Road
Taupiri 3721

Dear Sir/Madam

Audit Management Letter For The Year Ended 31 December 2019

1. Introduction

We have completed the audit of Taupiri School for the year ended 31 December 2019.

This letter provides a summary of:

- the audit scope
- the audit opinion
- the issues arising from the audit

You will appreciate that while our audit is carried out in accordance with the Auditor-General's auditing standards, it cannot, and should not, be relied upon to detect every instance of misstatement, fraud, irregularity or inefficiency.

The responsibility for public accountability and the implementation and monitoring of internal and management controls rests with management and the Board of Trustees.

2. Audit Scope

The audit aimed to:

- provide an audit opinion on whether the financial statements fairly reflect your school's reported financial results and financial position.
- assess and report on aspects of the school's financial management and controls.

3. Audit Opinion

We have issued our unmodified audit opinion on the financial statements for the year ended 31 December 2019 with an emphasis of matter paragraph for COVID-19 .

4. Going Concern Assumption

The financial statements were prepared on the basis that the school is a going concern. As required by the Office of the Auditor-General, we reviewed this assumption in terms of the criteria set out in the Auditing Standard ISA (NZ) 570. Based on the supporting evidence we concluded that the use of the going concern assumption was appropriate.

5. Issues Arising from Audit

Payroll Issues – Novopay System

The assurance work carried out centrally on behalf of the Auditor-General has found that the Novopay system places substantial reliance on schools to check the accuracy of their payroll. It is therefore important that the fortnightly transactions and expenditure reports are scrutinised thoroughly by people independent of the routine payroll processing in a timely manner. We found that appropriate controls were operating in your school except as noted below.

Assurance work relating to Novopay that is carried out centrally on behalf of the Auditor-General, hasn't identified any major anomalies for investigation. We have received confirmation from the

Board that the people on the end of year payroll report were employed during the year, and the total shown against each person is substantially correct.

COVID – 19 Impact

We draw your attention to the subsequent event note in the financial statements which outlines the impact of COVID-19. We believe that COVID-19 will have an impact on all school Boards; the extent of which remains uncertain. To prepare for this, we advise you to consider all possible financial consequences for the Board and suggest that you revise your budget accordingly.

Payroll Changes

We noted the Novopay Smart Forms facility allows the payroll super users to process all payroll changes online; the changes include annual attestation, new appointments, change of hours/units etc. In most schools, the School administrator sends the forms online to Novopay without the Principal's documented approval. To strengthen controls in this area, we recommend that the forms be printed off and signed off as evidence of approval. Please check your procedures to ensure this is in place. Also please ensure the fortnightly transactions report be reviewed and signed off.

Authorisation of Journals

During the audit, we noted for the journals processed that there was no evidence of approval. To strengthen internal control, journals should be reviewed and approved by an independent person. We understand that your service provider prepares the monthly reports and reviews the Administrator's workings. We suggest the Administrator forward the monthly journals to your service provider for review and sign off.

Evidence of Independent Check - Debit Card

We noted during the audit that there is lack of independent check on your Debit Card Statements. We recommend that a "one up" principle of authorisation applies. This means for example that the debit card transactions of a Principal should be approved by either the Treasurer, Board or the finance sub-committee.

Cyclical Maintenance plan

We understand that the board is currently obtaining painting quotes for the school. Please ensure that there is a separate painting plan. We also note that the cyclical maintenance plan for painting was not reviewed and approved in the BOT meeting. The property Occupancy Document requires boards to prepare and annually review a 10 year Property Plan which includes maintenance. We recommend that the cyclical maintenance plan is reviewed and approved every year by the Board by way of recording the approval in the minutes.

Capital Works

We noted that capital work Hall and Heatpump modification was already completed in previous year. There is receivable from the Ministry of \$ 5,884 in the 2019 Financial Statements. We recommend that you contact your Property Advisor to confirm if this amount is still collectible from the Ministry of Education.

Publishing Annual Reports on-line

The Education Act 1989 requires you to publish your Annual Report on-line. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of trustees and Kiwisport statement.

Making your Annual Report accessible to the school community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed, as the value of good accountability lessens over time. We note that you did publish your 2018 Annual Report on your website.

Please ensure that once your 2019 Annual Report is submitted to the Ministry it is also published on your website. If you do not have a website, you can contact the Ministry of Education at planning.reporting@education.govt.nz, who can publish it on your behalf on the Education Counts website.

Required Communications

As required by the Auditing Standards we affirm that:

- We have had no disagreements with management during our audit nor have we had any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management or any other frauds that have caused material misstatement in the financial statements.
- We have not noted any significant risks or exposures that are required to be separately disclosed in the financial statements.
- We are also required to advise you of any uncorrected misstatements. There are none to report.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

6. Conclusion

We remind the school to submit a single PDF file of your annual report, including audited financial statements and required signatures to the Ministry of Education via the Ministry's [School Data Portal \(external link\)](#). These audited accounts must be minuted at your next Board of Trustees meeting.

Please advise us in due course of the actions you propose to take in relation to the matters raised in this letter.

We wish to acknowledge the friendly assistance provided by the school staff during the audit. If there is any further information you require, please do not hesitate to contact me.

Yours faithfully
OWEN McLEOD & CO



Marilyn Castillo

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

The Auditor-General is the auditor of Taupiri School (the School). The Auditor-General has appointed me, M K Castillo, using the staff and resources of Owen McLeod & Co, 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 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

Freephone 0800 269 139

91 Clarence Street Hamilton 3204
PO Box 389 Hamilton 3240

Telephone 07 839 1235
Facsimile 07 839 1237

enquiries@owenmcleod.co.nz
www.owenmcleod.co.nz



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 of the information included on page 19 for the Kiwisport statement and pages 1 to 8 for the Analysis of Variance 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.



M K Castillo
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

Taupiri School

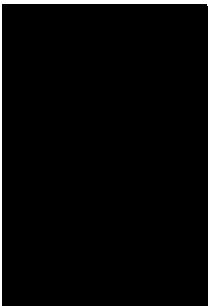
Annual Report for the year ended 31 December 2019

Ministry Number:	1987
Principal:	██████████
School Address:	8 Greenlane Road, Taupiri
School Postal Address:	8 Greenlane Road, Taupiri 3721
School Phone:	██████████
School Email:	████████████████████
Service Provider:	Edtech Financial Services Ltd

Taupiri School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
	Principal		Principal	
	Chairperson	Re-elected	Mother	23/05/2022
	Parent rep	Re-elected	Educare worker	23/05/2022
	Parent rep	Re-elected	Farmer/Developer	23/05/2022
	Parent rep	Elected	IT	23/05/2022
	Parent rep	Re-elected	supervisor	23/05/2022
	Staff Rep	Re-elected	Teacher	23/05/2022
	Parent rep	Co-opted	?	19/11/2018

We started the year with only 4 parent representatives as the 5th one that was co-opted in 2018 did not attend 3 meetings in a row so was no longer on the board

Taupiri School

Annual Report

For the year ended 31 December 2019

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3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
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11 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

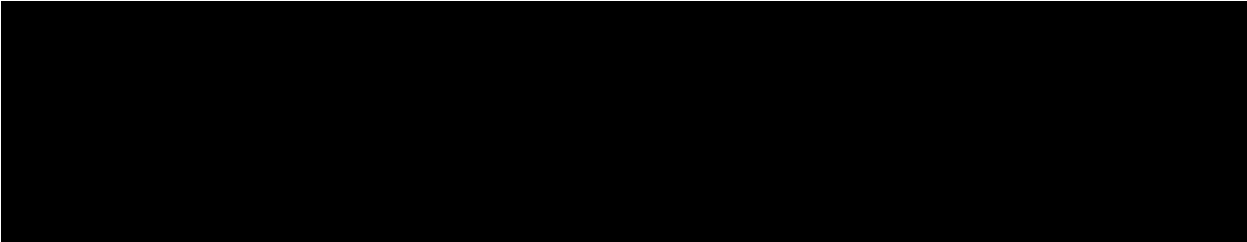
Taupiri School
Statement of Responsibility
For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.



Signature of Board Chairperson

27 May 2020
Date:

Signature of Principal

27 May 2020
Date:

Taupiri School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	812,276	535,200	665,550
Locally Raised Funds	3	29,587	1,000	31,610
Interest Income		2,118	-	2,063
		<u>843,981</u>	<u>536,200</u>	<u>699,223</u>
Expenses				
Locally Raised Funds	3	16,893	-	16,957
Learning Resources	4	475,434	267,141	370,947
Administration	5	51,480	54,108	38,753
Finance		1,288	1,200	741
Property	6	220,863	143,559	185,111
Depreciation	7	22,879	21,240	18,715
Loss on Disposal of Property, Plant and Equipment		606	-	395
		<u>789,443</u>	<u>487,248</u>	<u>631,619</u>
Net Surplus for the year		54,538	48,952	67,604
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>54,538</u>	<u>48,952</u>	<u>67,604</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.

Taupiri School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		242,276	242,276	174,027
Total comprehensive revenue and expense for the year		54,538	48,952	67,604
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		2,586	-	645
Equity at 31 December	23	299,400	291,228	242,276
Retained Earnings		299,400	291,228	242,276
Equity at 31 December		299,400	291,228	242,276

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.

Taupiri School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	129,445	152,610	111,632
Accounts Receivable	9	31,540	30,300	36,088
GST Receivable		2,351	2,000	2,361
Prepayments		4,889	1,700	1,802
Inventories	10	4,678	3,000	3,080
Investments	11	20,000	-	-
		<u>192,903</u>	<u>189,610</u>	<u>154,963</u>
Current Liabilities				
Accounts Payable	13	28,563	26,800	32,905
Revenue Received in Advance	14	1,166	2,000	2,015
Finance Lease Liability - Current Portion	16	4,449	4,449	3,935
		<u>34,178</u>	<u>33,249</u>	<u>38,855</u>
Working Capital Surplus/(Deficit)		158,725	156,361	116,108
Non-current Assets				
Property, Plant and Equipment	12	166,364	160,555	138,095
		<u>166,364</u>	<u>160,555</u>	<u>138,095</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	17,334	17,333	8,667
Finance Lease Liability	16	8,355	8,355	3,260
		<u>25,689</u>	<u>25,688</u>	<u>11,927</u>
Net Assets		<u>299,400</u>	<u>291,228</u>	<u>242,276</u>
Equity	23	<u>299,400</u>	<u>291,228</u>	<u>242,276</u>

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

Taupiri School Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		226,543	231,006	190,123
Locally Raised Funds		28,738	985	32,218
Goods and Services Tax (net)		10	361	(376)
Payments to Employees		(72,155)	(73,919)	(70,069)
Payments to Suppliers		(98,890)	(78,164)	(70,514)
Interest Paid		(1,288)	(1,200)	(741)
Interest Received		1,869	-	2,063
Net cash from Operating Activities		84,827	79,069	82,704
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,030	-	(395)
Purchase of PPE (and Intangibles)		(51,335)	(59,436)	(14,308)
Purchase of Investments		(20,000)	-	-
Net cash from Investing Activities		(67,305)	(59,436)	(14,703)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,586	-	645
Finance Lease Payments		(2,295)	21,345	(3,940)
Painting Contract Payments		-	-	(8,251)
Net cash from Financing Activities		291	21,345	(11,546)
Net increase/(decrease) in cash and cash equivalents		17,813	40,978	56,455
Cash and cash equivalents at the beginning of the year	8	111,632	111,632	55,177
Cash and cash equivalents at the end of the year	8	129,445	152,610	111,632

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

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

Taupiri School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Taupiri 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.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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 12.

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

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.

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.

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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

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.

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.

Prior Year Policy

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 under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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.

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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:

Buildings - School	10–75 years
Furniture and equipment	4–5 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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 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.

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.

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.

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from students 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

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).

Financial Assets and Liabilities

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

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

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

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	187,623	200,000	153,570
Teachers' Salaries Grants	431,416	210,000	320,858
Use of Land and Buildings Grants	161,998	100,000	148,782
Resource Teachers Learning and Behaviour Grants	2,500	-	3,357
Other MoE Grants	28,739	25,200	38,574
Other Government Grants	-	-	409
	<u>812,276</u>	<u>535,200</u>	<u>665,550</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	3,082	1,000	11,894
Activities	16,278	-	13,983
Trading	4,991	-	4,618
Fundraising	3,278	-	652
Other Revenue	1,958	-	463
	<u>29,587</u>	<u>1,000</u>	<u>31,610</u>
Expenses			
Activities	11,357	-	12,504
Trading	4,945	-	4,453
Fundraising (Costs of Raising Funds)	591	-	-
	<u>16,893</u>	<u>-</u>	<u>16,957</u>
	<u>12,694</u>	<u>1,000</u>	<u>14,653</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	4,169	6,910	2,447
Equipment Repairs	383	300	352
Information and Communication Technology	2,842	5,374	6,097
Extra-Curricular Activities	1,049	1,385	1,124
Library Resources	1,268	1,400	1,145
Employee Benefits - Salaries	459,463	239,844	356,660
Staff Development	6,260	11,928	3,122
	<u>475,434</u>	<u>267,141</u>	<u>370,947</u>



Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,700	3,700	3,500
Board of Trustees Fees	3,555	5,000	2,710
Board of Trustees Expenses	1,697	1,800	638
Communication	1,530	2,050	1,409
Consumables	4,044	3,700	2,635
Operating Lease	-	-	213
Other	4,968	5,058	3,813
Employee Benefits - Salaries	29,218	30,260	21,249
Insurance	776	548	630
Service Providers, Contractors and Consultancy	1,992	1,992	1,956
	<u>51,480</u>	<u>54,108</u>	<u>38,753</u>

6 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	4,139	4,200	3,255
Cyclical Maintenance Provision	8,667	5,070	1,709
Grounds	6,433	9,000	9,953
Heat, Light and Water	4,332	4,900	4,196
Rates	1,733	1,959	1,640
Repairs and Maintenance	17,828	3,930	1,156
Use of Land and Buildings	161,998	100,000	148,782
Security	996	1,000	833
Employee Benefits - Salaries	14,737	13,500	13,587
	<u>220,863</u>	<u>143,559</u>	<u>185,111</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	2,943	3,470	2,943
Furniture and Equipment	9,227	7,555	6,499
Information and Communication Technology	5,039	4,980	3,478
Leased Assets	4,155	3,680	4,019
Library Resources	1,515	1,555	1,776
	<u>22,879</u>	<u>21,240</u>	<u>18,715</u>



Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	99,861	132,610	111,068
Bank Call Account	9,584	-	564
Short-term Bank Deposits	20,000	20,000	-
Cash and cash equivalents for Cash Flow Statement	<u>129,445</u>	<u>152,610</u>	<u>111,632</u>

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

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	5,884	-	5,884
Interest Receivable	249	-	-
Bank Staffing Underuse	2,241	10,000	9,922
Teacher Salaries Grant Receivable	23,166	20,300	20,282
	<u>31,540</u>	<u>30,300</u>	<u>36,088</u>
Receivables from Exchange Transactions	249	-	-
Receivables from Non-Exchange Transactions	31,291	30,300	36,088
	<u>31,540</u>	<u>30,300</u>	<u>36,088</u>

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,004	800	849
School Uniforms	3,674	2,200	2,231
	<u>4,678</u>	<u>3,000</u>	<u>3,080</u>

11 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	20,000	-	-
Total Investments	<u>20,000</u>	<u>-</u>	<u>-</u>

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	61,169	-	-	-	(2,943)	58,226
Furniture and Equipment	52,419	26,347	-	-	(9,227)	69,539
Information and Communication Technology	5,581	15,113	-	-	(5,039)	15,655
Leased Assets	6,497	14,324	(4,324)	-	(4,155)	12,342
Library Resources	12,429	-	(312)	-	(1,515)	10,602
Balance at 31 December 2019	138,095	55,784	(4,636)	-	(22,879)	166,364

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	115,961	(57,735)	58,226
Furniture and Equipment	190,025	(120,486)	69,539
Information and Communication Technology	71,797	(56,142)	15,655
Leased Assets	20,185	(7,843)	12,342
Library Resources	39,661	(29,059)	10,602
Balance at 31 December 2019	437,629	(271,265)	166,364

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$12,342 (2018: \$6,497).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	64,112	-	-	-	(2,943)	61,169
Furniture and Equipment	47,364	11,554	-	-	(6,499)	52,419
Information and Communication Technology	9,059	-	-	-	(3,478)	5,581
Leased Assets	8,218	2,298	-	-	(4,019)	6,497
Library Resources	11,451	3,150	(396)	-	(1,776)	12,429
Balance at 31 December 2018	140,204	17,002	(396)	-	(18,715)	138,095

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	115,961	(54,792)	61,169
Furniture and Equipment	163,677	(111,258)	52,419
Information and Communication Technology	56,683	(51,102)	5,581
Leased Assets	15,736	(9,239)	6,497
Library Resources	40,682	(28,253)	12,429
Balance at 31 December 2018	392,739	(254,644)	138,095

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	1,035	2,000	7,783
Accruals	3,700	4,000	4,025
Employee Entitlements - Salaries	23,405	20,300	20,543
Employee Entitlements - Leave Accrual	423	500	554
	<u>28,563</u>	<u>26,800</u>	<u>32,905</u>
Payables for Exchange Transactions	28,563	26,800	32,905
	<u>28,563</u>	<u>26,800</u>	<u>32,905</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	1,166	2,000	2,015
	<u>1,166</u>	<u>2,000</u>	<u>2,015</u>

15 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	8,667	8,667	-
Increase/(decrease) to the Provision During the Year	8,667	5,070	1,709
Use of the Provision During the Year	-	3,596	6,958
Provision at the End of the Year	<u>17,334</u>	<u>17,333</u>	<u>8,667</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>17,334</u>	<u>17,333</u>	<u>8,667</u>
	<u>17,334</u>	<u>17,333</u>	<u>8,667</u>

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for teachers laptops and a photocopier.
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,591	4,449	4,379
Later than One Year and no Later than Five Years	9,453	8,355	3,407
	<u>15,044</u>	<u>12,804</u>	<u>7,786</u>

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

17 Funds Held for Capital Works Projects

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

		BOT Contribution/ (Write-off to R&M)				
		Opening Balances	Receipts from MoE	Payments	Closing Balances	
		\$	\$	\$	\$	\$
2019						
Hall & Heatpump Upgrade	<i>Completed</i>	(5,884)	-	-	-	(5,884)
Totals		(5,884)	-	-	-	(5,884)
		Opening Balances	Receipts from MoE	Payments	Closing Balances	
		\$	\$	\$	\$	\$
2018						
Special Needs Modifications	<i>Completed</i>	-	29,106	29,106	-	-
Hall & Heatpump Upgrade	<i>in progress</i>	-	70,956	76,840	-	(5,884)
Totals		-	100,062	105,946	-	(5,884)

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.

Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

19 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,555	2,710
Full-time equivalent members	0.09	0.04
<i>Leadership Team</i>		
Remuneration	109,075	100,930
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	112,630	103,640
Total full-time equivalent personnel	1.09	1.04

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	100 - 110	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	1	-
	1	-

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

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets as at 31 December 2018: nil)

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.



Taupiri School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Commitments**(a) Capital Commitments**

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	129,445	152,610	111,632
Receivables	31,540	30,300	36,088
Investments - Term Deposits	20,000	-	-
Total Financial assets measured at amortised cost	<u>180,985</u>	<u>182,910</u>	<u>147,720</u>
Financial liabilities measured at amortised cost			
Payables	28,563	26,800	32,905
Finance Leases	12,804	12,804	7,195
Total Financial Liabilities Measured at Amortised Cost	<u>41,367</u>	<u>39,604</u>	<u>40,100</u>

25 Events After Balance Date

On March 11 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown, all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements



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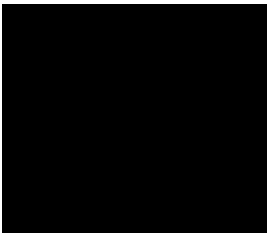
Taupiri School 2019 Kiwisport Report

This year the \$1153.78 (excluding GST) given to our school in our Operating Grant for Kiwisport was used as follows - \$75 to go towards our area sports days fees and \$75 for three teams to go into a local Hockey tournament. Another \$215.00 was used to purchase equipment for our sports trolley.

The remainder will be carried over to this year to help pay for our school swimming lessons that we do every second year at the local Huntly pools.

As we are unable to ask for financial help from parents for transport and entry fee into the facility this year as we have opted into the donation scheme this year.

All our students, regardless of skill and year level are able to enjoy these lessons; they gain a lot of new skills.



Open Meeting

To	Taupiri Community Board
From	Gaylene Kanawa Democracy Team Leader
Date	10 June 2021
Prepared by	Matt Horsfield Democracy Advisor
Chief Executive Approved	Y
Reference #	GOV0506
Report Title	Representation Review Presentation

1. EXECUTIVE SUMMARY

Seeking feedback from the Community Board in regard to the Initial Proposal for the Representation Review (Reshape Waikato Project) which will be adopted for consultation by Council on 7 July 2021.

2. RECOMMENDATION

THAT the Taupiri Community Board provides feedback on the initial proposal for the Representation Review, as follows:

3. ATTACHMENTS

Representation Review Presentation (*Attachment to be circulated under separate cover*)