

Agenda for a meeting of the Taupiri Community Board to be held via Audio Visual Conference on **TUESDAY, 26 OCTOBER 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 Wednesday, 2 June 2021

- 5. PUBLIC FORUM**

- 6. REPORTS**
- 6.1 Neighbourhood Support Verbal
- 6.2 Taupiri Works and Issues Report 37
- 6.3 First Quarter Service Request Report to 30 September 2021 42
- 6.4 Discretionary Fund Report to 5 October 2021 47
- 6.5 Taupiri School – Community Gardens Improvement and Picnic Tables (Deferred from May 2021) 49
- 6.6 Chairperson's Report Verbal
- 6.7 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 | <i>Verbal</i> |
| 7.4 | Taupiri Mountain (Maunga) – Ms Ormsby – Cocup/ Ms Morley/ Ms Henry | <i>Verbal</i> |
| 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/Roads 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	18 October 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 Register of Interests 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	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	18 October 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 21 June 2021.

2. RECOMMENDATION

THAT the minutes for a meeting of the Taupiri Community Board held on Monday 21 June 2021 be confirmed as a true and correct record.

3. ATTACHMENTS

TCB Minutes - Monday 21 June 2021

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

Present:

Ms D Lovell (Chairperson)
Mr R Van Dam (Deputy Chairperson)
Cr JM Gibb
Cr EM Patterson
Mr H Lovell
Mrs S Ormsby-Cocup [until 7:49pm]
Ms J Henry

Attending:

Ms R Murray (Community Waikato)

Mr G Mason (Innovation & Risk Manager)
Mr A Marais (Business Intelligence Team Leader)
Ms G Kanawa (Democracy Team Leader)
Ms M Horsfield (Democracy Advisor)

Four (4) members of the public

APOLOGIES AND LEAVE OF ABSENCE

Resolved: (Ms Cocup-Hughes/Cr Patterson)

THAT apologies be received from Ms Van Den Bemd and Ms Morley; AND

THAT an apology for early departure be received from Mrs Cocup-Hughes.

CARRIED

TCB2106/01

CONFIRMATION OF STATUS OF AGENDA ITEMS

Resolved: (Cr Patterson/Cr Gibb)

THAT the agenda for a meeting of the Taupiri Community Board held on 21 June 2021 be confirmed and all items therein be considered in open meeting;

AND THAT all reports be received;

AND FURTHER THAT the Community Board resolves that the following item be added to the agenda as a matter of urgency as advised by the Chairperson;

- Item 6.1 Charitable Trust Process

AND THAT in accordance with Standing Order 9.4 the order of business be changed with agenda item 6.2 [*Representation Review Presentation*] being considered after agenda item 6.1.

CARRIED

TCB2106/02

DISCLOSURES OF INTEREST

Ms Cocup-Hughes advised members of the Board that she would declare a non financial conflict of interest in item 6.3 [*Taupiri School – Community Garden Improvement and Picnic Tables*].

CONFIRMATION OF MINUTES

Resolved: (Ms Cocup-Hughes/Mr Lovell)

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

CARRIED

TCB2106/03

REPORTS

Public Forum Agenda Item 5.1

The following items were discussed:

Mr MacCormack

- Invitation to the Community Board to discuss concerns associated with the development of the former Candyland site. Concern expressed regarding the possible development and resource consent of the site for meat processing and abattoir and how it could affect nearby residents. Residents should have the opportunity to object to the development.

Mr Turtle – Footpaths

- Concern expressed regarding multiple trip hazards (dips in the footpath slabs) on Button Lane footpath.

Charitable Trust Process

Agenda Item 6.1

Ms Murray from Community Waikato provided a verbal report [*TCB2106/02 refers*] and discussion was held.

- Ms Murray advised that before establishing a trust, there should be community buy in and establishment of the structure to get the project going. It was important to ensure that the projects were what the community wanted. Setting the objectives and purpose was an important starting point. The next would be to work on establishing how to achieve those objectives.
- Discussion held regarding how to engage with the public on the proposed projects and the logistics to move the projects forward.
- Community Waikato can assist with facilitating the process of developing the project.

Representation Review Presentation

Agenda Item 6.2

The report was received [TCB2106/02 refers] and discussion was held.

Tabled Item: Representation Review Presentation

- In 2020, community focus groups and Council briefings were conducted for the Representation Review.
- Council made an initial decision on Maaori Wards under previous legislation but was revoked due to the enactment of new legislation relating to Maaori Wards.
- Council had resolved to include Maaori Wards in the Representation Review and a briefing had been provided to both Councillors and Community Board and Committee Chairs.
- Feedback from Community Boards would need to be submitted to Council before Wednesday, 30 June 2021. Council would adopt the initial proposal for the representation review on the Wednesday, 7 July 2021.
- Consultation period would last for six (6) weeks in July – August 2021.
- Representation Review Hearings would be held on Thursday, 9 September 2021.
- Proposal states that two Maaori councillors would be elected district wide and general councillors would be elected by ward. Feedback from Councillors had suggested 13 Councillors, including the two Maaori ward Councillors.
- Decisions required for the initial Representation Review proposal include:
 - Whether Councillors are elected district wide or by wards.
 - Total number of Councillors.
 - Number, name and boundaries of wards.
 - Number of Councillors per ward.
 - Number, name and boundary of Community Boards
 - Number of members per Community Board.
- Changes to wards and community boards would be subject to feedback from the Community.
- There were currently three (3) tiers of support for Community Boards and Committees.

- Tier 3 Community Committees. Largely self-reliant and not supported by Council. They typically represent small communities.
- Tier 2 Community Committees. Committees typically run over urban and rural boundaries. They are partially funded by general rates for administration and discretionary funding. They are community volunteers and partially supported by Council with a senior leadership team representative. Some Committees receive assistance with agenda collation and minuting formatting.
- Tier 1 Community Boards. Funded by targeted rates with access to Discretionary Funding. Board members are formally elected with appointed Councillors. They also have the support of two staff members.
- Discussion held regarding the status of the Taupiri Community Board and the option of subdivisions and moving to a community committee.
- Discussion held around the current boundaries of the Taupiri Community Board. Boundary should be extended from what it is currently and should be aligned to historical considerations of Taupiri, extending out into rural areas. Noted that nearby rural areas should be included as communities of interest.

ACTION: Community Board workshop to be held on Monday, 28 June 2021 regarding the representation review to further discuss the Taupiri Community Board boundaries.

- Representation Review submission would be required from the Community Board for by Wednesday, 30 June 2021.

Discretionary Fund Report to 9 June 2021

Agenda Item 6.3

The report was received [TCB2106/02 refers] and no discussion was held.

Taupiri Works and Issues Report

Agenda Item 6.4

The report was received [TCB2106/02 refers] and discussion was held.

Taupiri School Calming Safety Area

- Concern that a raised platform was not an appropriate solution due to noise issues.

ACTION: Cr Patterson will follow up with staff regarding the raised platform noted on the agenda.

Gordonton Bridge

ACTION: The item to be closed and removed from future Works and Issues Reports.

Te Putu Street Bridge

- Cleaning and maintenance of the bridge needs approval from Kiwirail before any work by Council is undertaken. A request had been made to Kiwirail.

Taupiri Pa Site Carpark

- Mr Van Dam had provided photos of trucks parking at the carpark to NZTA. He noted that enforcement was not necessary but signage needed to be installed to stop trucks being parked at the site.

Taupiri School – Community Garden Improvement and Picnic Tables

- Actions from the previous meeting will be discussed at the Board of Trustees meeting this month.
- Cost investigations for materials from Bunnings are still ongoing and Ms Morley was yet to advise.

Youth Advisor

- Ms Cocup-Hughes still to connect with Council's Youth Advisor.

Projects*WEL Green Boxes/Chorus Building – Mural Painting*

- Project was still ongoing. Community Board need to meet with the Marae to discuss the mural. Feedback for input from Taupiri School yet to be received.

Maaori Cultural Centre in Taupiri

ACTION: The Maaori Cultural Centre to be removed from future project reports within the Works and Issues Report.

Proposal for Walkway and Cycle Track in Taupiri

- Cr Patterson would invite Craig and Fraser Graham to the public consultation meeting regarding proposed community projects. They are waiting to meet with NZTA representatives.
- Staff had worked on identifying who owns the titles on the land where the proposed track would go.

Taupiri School - Community Garden Improvements and Picnic Tables
Agenda Item 6.5

- No further feedback from the previous meeting.
- Discussed the option of sponsoring pavers from school alumni and the local community. Ms Cocup-Hughes would discuss this at the Taupiri School Board of Trustees meeting this month.

(Resolved: Cr Gibb/Ms Henry)

THAT the request from Taupiri School towards the cost of Community Garden Improvements and Picnic Tables be deferred until the next meeting.

CARRIED

TCB2106/04

Ms Cocup-Hughes left the meeting at 7:49pm

Chairperson's Report
Agenda Item 6.5

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

- Rivercare had responded regarding spraying and planting behind Taupiri cemetery. Ms Lovell has been informed of the installation of electric fencing and grazing behind Taupiri cemetery.
- Spark – Chorus's copper lines would be removed from Taupiri.
- Bollards on Gordonton Road had been damaged. A CRM had been logged.
- Taupiri Hall Committee AGM would be Thursday, 1 July 2021.

Councillors' Report

Agenda Item 6.6

Crs Gibb and Patterson provided no verbal report.

PROJECTS

Parks & Reserves

Agenda Item 7.1

No update was provided.

Community Planting and Maintenance

Agenda Item 7.2

No update was provided.

Taupiri School Updates

Agenda Item 7.3

No update was provided.

Taupiri Mountain (Maunga)

Agenda Item 7.4

No update was provided.

Emergency Procedures – Civil Defence

Agenda Item 7.4

No update was provided.

Footpaths/Road signs/Lighting/Tunnels

Agenda Item 7.5

No update was provided.

Road Frontages/Gardens/Mowing

Agenda Item 7.6

No update was provided.

Roads – Pot holes/Intersections/Bridges

Agenda Item 7.7

No update was provided.

Halls

Agenda Item 7.8

No update was provided.

There being no further business the meeting was declared closed at 7:56pm.

Minutes approved and confirmed this day of 2021.

D Lovell
CHAIRPERSON



1

What we did in 2020

- Community Representation Review Survey online mid-August and open until end of September
- Community Focus groups – Stakeholders, including Maaori (Sept to Oct)
- Council briefing - presentation and summary of findings to Council (Nov/Dec)
- Council made initial decision based on Maaori Wards/Representation

2

Updated Timeline

- 5 May – Council revoked previous resolution in regard to Maaori Wards due to legislation change
- 20 May – Council resolved to include Maaori wards/representation in Representation Review
- 8 June - Briefing with Councillors on steps required and feedback sought on:
 - Number of Councillors in total
 - Number of Maaori Seats
 - Maaori Seats – District Wide vs Wards
 - Number of Wards
 - Ward Boundaries
- 15 June – Briefing with Community Board & Committee Chairs

3

Updated Timeline (contd)

- 15 June to 29 June – Presentation on decisions to date on initial proposal
- 28 June – Briefing presenting draft initial proposal to Councillors
- 21 June to 30 June – Staff finalise changes to initial proposal
- 7 July Council adopts Initial Proposal
- 9 July to 20 August – Consultation period
- 9 September – Rep Review Hearings

4

Decisions required for initial Proposal

1. Councillors elected District Wide or by Wards
2. Total number of Councillors
3. Number, name and boundaries of Wards
4. Number of members per Ward
5. Number, name and boundaries of Community Boards
6. Number of members per Community Board
7. Draft Initial Proposal adopted, including changes and reasons for those changes

5

Councillors & Wards

- Maaori representation to be elected District Wide
- Balance of Councillors to be elected by Wards
- Total number of Councillors:
 - 11 (General) by Ward
 - 2 (Maaori) District Wide
- 7 Wards – boundaries and names yet to be finalised (changes recognise feedback on communities of interest)

6

Community Boards vs Committees

- Three tiers of support:
 - Community Boards:
 - funded by targeted rates with access to discretionary funding
 - formally elected representatives including appointed Cr(s)
 - fully supported by Council 2 x staff resources per board
 - Community Committees (urban/lifestyle areas):
 - partial funding provided through general rates for administration/printing/discretionary funding
 - community volunteers
 - partially supported by Council 1 staff per committee and 1 Cr appointed (non voting member)
 - Community Committees (rural areas):
 - completely voluntary with no council resource

7

Smaller Community Committees – Tier 3

- No Council resources provided
- Committee members voluntary
- Agendas/minutes not on Council website
- Many of these smaller committees reflect the size of the community and some originally started as Hall/Reserve Committees
- With growth some of them may wish to move towards Tier 2 but this does have funding implications

8

Community Committees – Tier 2

- Partially supported by Council – all meetings advertised as part of Council monthly advert.
- Some agendas put together by Democracy Team and loaded to Council website.
- Minutes provided by Community Committee Secretary for loading to Council website.
- 1 senior staff member at meeting.
- Based on urban limits and local Councillor appointed as non voting member
- Currently 4 – Meremere, Pokeno, Tamahere and Te Kauwhata.
- Would your community support a targeted rate, and if so at what level \$20, \$20-40, \$40+

9

Community Boards – Tier 1

- Meetings fully supported by 2 x Council staff – targeted rate collected
- Number and name of Community Boards (currently 5 - Huntly, Ngaruawahia, Onewhero-Tuakau, Raglan and Taupiri)
- Will boundaries be contained to urban areas or extend to rural areas of the ward
- Any boundary changes need to factor in – impact to residents not currently paying targeted rate and communities of interest from those outside urban areas
- Will the Community Boards have subdivisions linking communities of interest (note +/-10 rule)
- Number of elected members on each board
- Number of appointed members, ie Councillor(s)

10

That's all – any questions or comments?



Reshape Waikato
Review of our District's Representation

11

	Community Board <i>(for a larger community)</i>	Community Committee <i>(for a larger community)</i>	Other Community Committees and Representative bodies <i>(incl. Residents & Rate Payers Associations, and smaller community groups)</i>
	Tier 1	Tier 2	Tier 3
Legal status	Unincorporated body (separate from Council and not a committee) <i>s51 LGA 2002</i>	Unincorporated body – established by, and for, a specific community. It is not a Council committee. Option to become incorporated	Unincorporated body – established by, and for, a specific community. It is not a Council committee. Option to become incorporated
Governing legislation	Governed by same legislation as the Council (as far as applicable to a community board). In particular: <ul style="list-style-type: none"> • LGA 2002 (meeting process, decision-making etc)¹ • LGOIMA (Council information, meeting process) • LEA (elections) • LAMIA (members' interests) 	Not expressly governed by local government legislation, though any decisions made under delegation from Council need to comply with relevant legislation. Best practice/guidance is that it mirrors Community Board compliance with legislation. LGOIMA applies to any official information held by the community committee.	Not expressly governed by local government legislation. LGOIMA applies to any official information held by the community committee.
Governing documentation	Community Board Charter (with Council) – terms of reference and delegations Follows Standing Orders Code of Conduct (optional to adopt)	Community Committee Charter- terms of reference and delegations Follows Standing Orders and Council Code of Conduct (not formally adopted).	Each committee responsible for its own governing documentation on how it will operate.

¹ LGA (Local Government Act); LGOIMA (Local Government Official Information and Meetings Act); LEA (Local Electoral Act); LAMIA (Local Authorities (Members' Interests) Act)

	Community Board <i>(for a larger community)</i>	Community Committee <i>(for a larger community)</i>	Other Community Committees and Representative bodies <i>(incl. Residents & Rate Payers Associations, and smaller community groups)</i>
	Tier 1	Tier 2	Tier 3
Representative function	Represents a community within a defined geographic area, determined as part of Council's representation review.	Represents a community without a defined area; informal understanding of the community's parameters.	Represents a community without a defined area; informal understanding of the community's parameters.
Role and responsibilities²	<p>As set down in the LGA³ and as delegated by Council (refer to Board Charter). These include:</p> <ul style="list-style-type: none"> • Represent and advocate for community; • Engage and consult with its community; • Maintain an overview of Council services in the community; • Submissions to Council; • Oversee and support community projects; • Can establish subcommittee(s); • Develop and implement community plan/placemaking activities; • Approve discretionary funding activities (see below); • Connect with hall committees in board's area; • Appointments on non-Council bodies within board's area. 	<p>Set out in the Committee's charter (incl. any delegations from Council). These include:</p> <ul style="list-style-type: none"> • Represent and advocate for community; • Engage and consult with its community; • Maintain an overview of Council services in the community; • Submissions to Council; • Oversee and support community projects; • Can establish subcommittee(s); • Develop and implement community plan/placemaking activities; • Approve discretionary funding activities (see below). • Connect with hall committees in board's area; 	<p>Set out in the committee's governing documentation. No delegations from Council.</p>

² What is delegated to a Community Board (or Committee) is outside the scope of the representation review, though can be reviewed/considered at the same time if desired.

³ Refer s52 LGA – set out in Appendix 1.

	Community Board (for a larger community)	Community Committee (for a larger community)	Other Community Committees and Representative bodies (incl. Residents & Rate Payers Associations, and smaller community groups)
	Tier 1	Tier 2	Tier 3
Appointment of members	<p>Determined under the LEA – elected members appointed via local authority elections; appointed members resolved by Council (in accordance with representation review).</p> <p>Currently each has 6 elected members and either 1 or 2 appointed members.</p>	<p>Determined in accordance with Committee Charter, acting as community volunteers.</p> <p>Council senior staff facilitate an informal elections process for members.</p> <p>Local councillor(s) to attend as non-voting member.</p> <p>Currently able to have between 3 and 14 elected members.</p>	<p>Determined by committee’s governing documents, acting as community volunteers.</p> <p>Council does not facilitate and is not usually involved in process.</p> <p>Local councillor(s) may attend as non-voting member.</p> <p>Able to determine number of elected members.</p>
Funding	<p>LGA requires Council to provide “the necessary administrative and other facilities for that community board” and cover the board’s expenses in fulfilling its roles and responsibilities (subject to any limit set by the Council): thus administration funded via general rates</p>	<p>Administration funded via general rates (staff time and budget for admin support between \$500 and \$4000 depending on size of population)</p> <p>No legislative obligation for Council to fund/support.</p>	<p>No Council funding other than and budget for admin support between \$500 and \$1000 depending on size of population).</p> <p>No legislative obligation for Council to fund/support.</p>
Discretionary funding (for community)	<p>Own discretionary fund in LTP/AP from Targeted Rate*- WDC staff process valid, approved expenditure on behalf of the committee and prepare reconciled statement of fund for each Board meeting.</p> <p>It is anticipated that discretionary funding expenditure is in line with Local Area BluePrint and other community aspirations.</p> <p><i>*Targeted Rate covers discretionary funding and member remuneration</i></p>	<p>Own discretionary fund in LTP/AP <u>IF</u> Targeted Rate in place– WDC staff process valid, approved expenditure on behalf of the committee and prepare reconciled statement of fund for each committee meeting.</p> <p>Can currently apply for funding via Rural Ward Discretionary Fund (funds under ‘sinking lid’) but in future funding applications need to align with Local Area BluePrint and/or be included on WDC’s Unfunded Projects List</p>	<p>Can currently apply for funding via Rural Ward Discretionary Fund (funds under ‘sinking lid’) but in future funding applications need to align with community aspirations and/or be included on WDC’s Unfunded Projects List</p>

	Community Board <i>(for a larger community)</i>	Community Committee <i>(for a larger community)</i>	Other Community Committees and Representative bodies <i>(incl. Residents & Rate Payers Associations, and smaller community groups)</i>
	Tier 1	Tier 2	Tier 3
Remuneration of members	Elected members may receive remuneration as determined by the Remuneration Authority, fully funded from Targeted Rate by rate payers within the boundaries of the Board.	No remuneration for elected members (if a Targeted Rate is in place this will be for discretionary funding only). In effect, members are unpaid volunteers.	Likely no remuneration for elected members; remuneration, if any, as determined by committee's governing documents (i.e. must be self-funded)
Governance support	<p>Democracy team oversee all meeting and governance requirements (including agendas, minutes, circulation of actions from meetings and LGA/LGOIMA meetings compliance).</p> <p>Chairperson training provided as part of induction.</p> <p>Co-ordinate regular catch-ups between Chair, Democracy Team rep and Management rep.</p> <p>Assistance and advice provided for chair reports.</p> <p>Facilitate and part-fund attendance of representatives to biennial Community Board conference.</p>	<p>Committee has its own secretary, elected from amongst its members.</p> <p>Democracy team collates and distributes agendas and posts online, prepares draft minutes for committee secretary, circulates actions to WDC staff, publishes agendas and minutes online.</p> <p>Ad-hoc governance support provided as and when required (e.g. membership queries, conflict of interest issues etc).</p>	No governance support from Council
WDC staff support	Senior staff member supports Board, attending each meeting as representative for Council management.	Senior staff member supports Committee, attending each meeting as representative for Council management.	No direct, ongoing support provided by WDC staff though may appear from time to time on particular issues of local concern or general matters of interest.
Other Council operational support	<p>Prepare and update formal Works and Issues report each meeting.</p> <p>Engage/consult with Board on community and district-wide issues.</p>	<p>Prepare and update formal Works and Issues report each meeting.</p> <p>Engage/consult with committee on community and district-wide issues.</p>	<p>No additional operational support provided.</p> <p>May engage/consult with committee on community and district-wide issues.</p>

Appendix 1 – Role of Community Board (section 52, LGA)

The role of the community board is to:

- (a) represent, and act as an advocate for, the interests of its community; and
- (b) consider and report on all matters referred to it by the Council, or any matter of interest or concern to the community board; and
- (c) maintain an overview of services provided by the Council within the community; and
- (d) prepare an annual submission to the Council for expenditure within the community; and
- (e) communicate with community organisations and special interest groups within the community; and
- (f) undertake any other responsibilities that are delegated to it by the Council.

Appendix 2 – Questions Community Boards and Committees

As part of the Reshape Waikato project (representation review) we would like your feedback on:

1. What is your community of interest? Considering this, where should your boundaries be, i.e. limited to urban areas, extend across the ward or several wards (noting that wards are likely to have different boundaries now, so it is unlikely that matching ward boundaries will be workable).
2. If you are a board/committee within a large ward do you think it would be better to have one board/committee, with or without subdivisions (noting that the +/-10% ratio applies as in the case with wards) or multiple board/committees?
3. What do you think the appropriate number of elected members should be for your community?
4. How many Councillors do you think should be appointed to or attend your Community Board/Committee?
5. Given these boundaries and number of members, will your community be best represented by a community board or community committee arrangement? Note differences from table above AND 6. below if changing from a committee to board is your recommendation.
6. Will your community support a **targeted rate of \$20, \$20-40 or \$40+** for:
 - a. Remuneration of members
 - b. Discretionary funding for local projects
 - c. Cost recovery for supporting a community board **DECIDE Q1-6 BY 30 JUNE FOR CONSULTATION WITH WIDER REP. REVIEW**
7. Should each community board/committee consult with its community on its own targeted rate (reflecting local affordability, size and amount of community aspirational projects, desired speed of project implementation and so on) or have a standard rate where each committee then decides the split between administration costs and discretionary funding only? **DECIDE Q7 BY YR END FOR SEPARATE FUNDING CONSULTATION**

Reshape Waikato survey and focus group data analysis

Elected Members Workshop - February 2021



1. Introduction
2. Summary of the key findings
3. Survey analysis
4. Stakeholders focus groups analysis
5. Community focus groups analysis
6. Map boundaries
7. Conclusion and recommendations

I Introduction

Council is required by the Local Electoral Act 2001 (LEA) to undertake a review of its representation arrangements at least once every six years. The goal of this representation review process is to ensure that local authorities provide fair and effective representation for people and communities in their authority areas. As part of this process, Council needs to make important decisions regarding the number of wards and community boards within the District as well as the location of their geographical boundaries. The number of Councillors and elected community board members are also up for review. Research of community representation preferences and community engagement are key in guiding this process to achieve better outcomes for the communities that live in the District.

Reshape Waikato is the name given to the 2020/2021 representation review process at the Waikato District Council. This report summarises the findings of three engagement strategies that were carried out by the Reshape Waikato project team between 18 August 2020 and 26 November 2020. The three strategies were as follows:

1. Community Survey
2. Stakeholder Focus Groups
3. Community Focus Groups

The Reshape Waikato project team initially identified an intrinsic tension between broad but shallow public engagement (general consultation or engagement) and narrow but in-depth public engagement (targeted consultation or engagement). The team opted for covering both ends of the spectrum with an additional focus on the narrow, in-depth, dimension of consultation. The team developed three different approaches to public engagement.

The first engagement strategy was a community survey. The goal of the survey was to get a first, broad, understanding of our communities' views. This represented the broad, but shallow, end of the public engagement spectrum. Information was provided through Councils online consultation site "Shape Waikato", and hardcopy material was distributed to all Council offices and libraries. Participation in the survey was based on self-selection and no interaction with the contributors occurred.

The second and third engagement strategies involved focus group sessions. The goal of the focus group sessions was to gain numerically narrower, but much more reasoned, input from the public. Focus group sessions were divided into two streams.

- The first stream was the "stakeholders focus groups". In these focus groups, categories of stakeholders were identified: community boards/committees members, businesses (small and big), community organisations and service providers (schools, health care, etc.). When multiple stakeholders belonged to a same category and no relevant criteria existed, random selection was used to select participants. This was mainly the case with small businesses and schools because while there were not many community organisations and big businesses in some areas, there were usually many schools and small businesses. A more detailed explanation of the selection process can be found in the relevant sections of each engagement strategies in this report.
- The second stream of focus group sessions involved a mix of randomly selected members of the public who were contacted using the electoral roll data and members of the public who participated in the survey.

In both type of sessions, balanced educational material on the representation arrangements that had been reviewed by the Mayor and Councillors Bech and Sedgwick was presented to the participants. Participants engaged in comprehensive and small group discussions before engaging in a number of

activities and answering a set of questions. There were seven sessions and each session lasted about two hours.

This report offers a description and analysis of the information collected through these three engagement strategies before offering some discussions and indicative conclusions that should guide the development of an initial proposal by the Council.

2 Summary of the key findings

Based on the project team's pre-engagement strategy, the following views and preferences have been identified:

- There is a need for amending current representation arrangements (which is in line with the Local Government Commission recommendations from the Council's previous representation review).
- The preferred number of councillors was between 14 and 16.
- The preferred number of wards was between 6 and 8 (with a possible option of having some councillors elected at large).
- Community Boards are popular forms of local representation and the area they cover could be increased.
- Some consideration should be given to the establishment of rural community boards.

3 Survey analysis

- Introduction

The survey was the first step in the Reshape Waikato project team's early engagement strategy. The rationale behind the survey was to retrieve a numerically high and quantifiable set of data. This approach allowed us to reach a broad set of residents but the trade-offs of this approach were a) self-selection biases and b) a potential lack of in-depth, well-reasoned, answers and data.

- Methodology and number of respondents

An online survey was posted on Shape Waikato on 18 August 2020 and closed on 1 October 2020. The survey was open to anyone to respond to and we received 394 contributions (378 contributors). There were seventeen multiple choice questions, with, when relevant, space for comments and/or extra explanation to capture the thoughts of the responder. The survey was advertised through social media, and through Council's website. Hardcopies were made available at libraries and Council offices.

There was no mechanism in place to control the contributors' identity and it is, therefore, possible that a small number of responses came from a) the same people who may have done the survey twice and/or b) people who do not live/own property in the District. There was some evidence from the responses of a couple of cases of both a) and b).

- Demographic information about the respondents (questions 1; 15-17)

The majority (38.32%) of contributions came from people living in a locality that was not listed in the survey (the key localities were identified and included but it was preferable not to list all localities in the District to avoid a fragmentation of the data). About a quarter of the contributions came from localities in the Northern part of the District: Tuakau (13.45%), Pokeno (6.09%), Port Waikato (4.57%), and Mercer (1.27%).

Other significant response rates included Ngaruawahia (6.85%) and Tamahere (6.85%), Raglan (5.84%), and Huntly (5.33%).

37.31% of contributors were in the 45-60 age group, 29.70% in the 30-45 age group, and 20.05% in the 60-75 age group. 65.48% identified as New Zealand Europeans, 26.14% identified as Maaori, and the remainder of the contributors were part of other ethnic groups.

Finally, 64.21% of the contributors were female, 32.49% were male, and 3.30% preferred not to disclose that information.

- Respondents' travel patterns (questions 2-4)

Most respondents (27.66%) work at a place that was not listed in the survey. Hamilton (18.02%) and Auckland (17.51%) are the main places where the contributors work and 11.17% responded "within 5km of where you live".

Again, most contributors (31.22%) go grocery shopping to a place that was not listed in the survey. The rest of the people tend to go to Hamilton (28.43%), Auckland (14.97%), Huntly (6.35%), and Ngaruawahia (4.57%).

When it comes to socialising, contributors mainly socialise in Hamilton (27.16%), 17.77% socialise in Auckland, and 15.99% in a place that was not listed in the survey. Tuakau (6.85%) and Raglan (6.35%) also appeared to be popular places for socialising.

- Communities of interests and sense of belonging (5-6)

The following factors were the five most important in relation to the contributors' sense of belonging (contributors could select up to five): use of land (72.08%), activities and shared community services ((56.85%) in particular sports/recreational and community facilities (more than half the contributors mentioned these two), geography/landscape (53.30%), business and retail services (44.42%), and social connection with immediate neighbours (41.12%).

- Respondents' sentiment about the current representation arrangements (7-9)

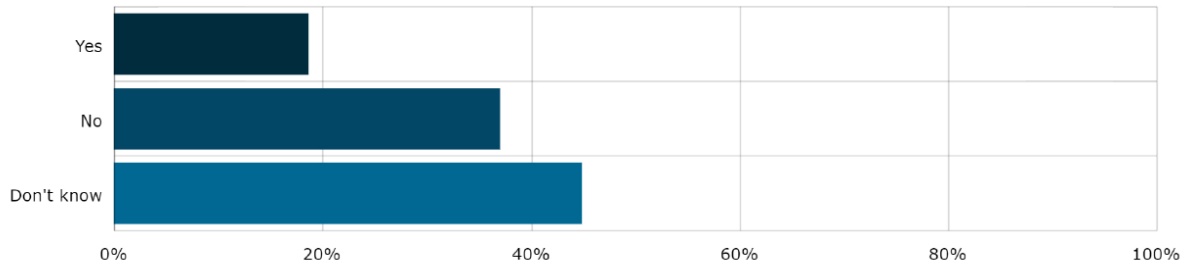
When asked if they felt that the current representation arrangements were fair and effective, 44.67% of the respondents replied that they did not know. 36.80% answered "no" and 18.53% answered "yes". It is unclear from the information provided in the responses whether or not the role of Maangai Maaori at Council is well understood.

The reasons given for being dissatisfied with the current arrangements mainly related to the lack of diversity of the current elected representatives. Comments about Maaori and rural underrepresentation on Council were specifically referred to.

The Northern area of the District also appeared to express more discontent about their representation. Again, from the information provided in the responses it is unclear whether or not the respondents had a clear idea of the role of Maangai Maaori at Council, or how the ward systems are in part dictated by population densities causing rural communities and urban communities to be grouped together.

7. Do you feel the current representation arrangements are fair and effective? Required

Multiple Choice | Skipped: 0 | Answered: 394 (100%)

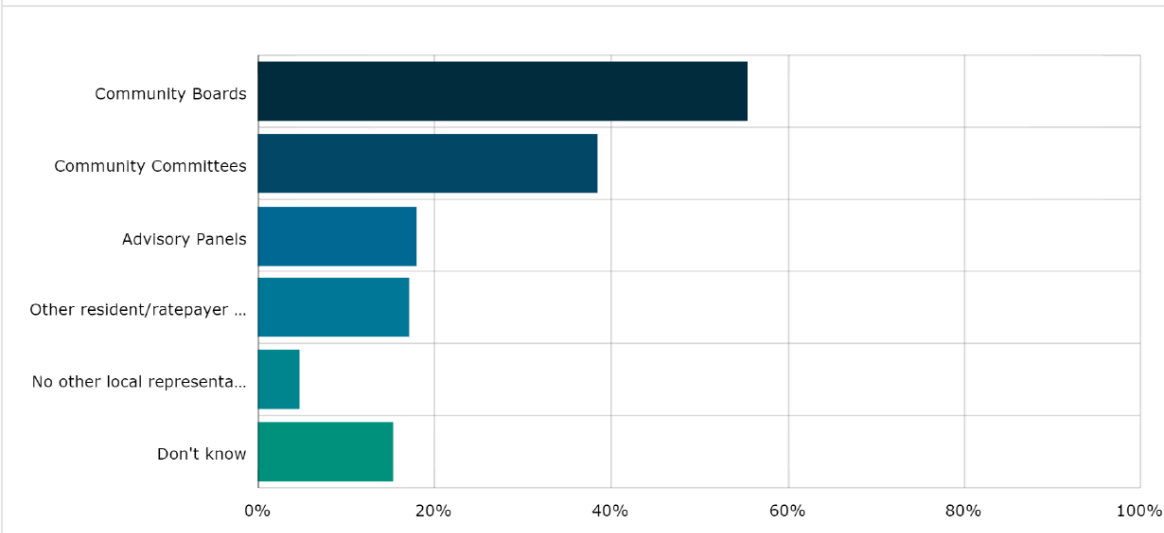


- Respondents' sentiment about alternative forms of local representation (10-14)

The contributors' preferred form of local representation were community boards (55.33%) and 71.83% said that council should continue to have community boards. 19.54% of contributors did not know if the Waikato District should keep community boards and 8.63% believe that the District should not have community boards. Those who didn't support community boards queried their (cost) effectiveness.

10. Other than the elected Council, what is your preferred option(s) for representation on local issues (i.e. issues in the District)? Select one or more of the following options: Required

Multiple Choice | Skipped: 0 | Answered: 394 (100%)



Furthermore, 42.25% said that community boards should cover a smaller area (be more focused) than they currently do and 20.07% said they should cover a larger area.

Besides community boards, 38.32% of contributors preferred community committees (38.32%) and the rest favoured other types of local informal representation such as advisory panels (17.77%) and/or resident/ratepayer organisations (17.01%).¹

- Discussion and conclusion

A certain sentiment of dissatisfaction with the current arrangements emerged from the survey. Lack of representativeness and inefficiency were common themes raised by the contributors. Two important things should, however, be noted:

- a) The lack of representativeness could have been accentuated by the demographic characteristics of the contributors (e.g high participation from Maaori and women). Some contributors, for example, were dissatisfied with the lack of Maaori representation and made the case for the establishment of Maaori wards.
- b) The sentiment of dissatisfaction expressed was not always related to representation arrangements that are the subject of the initial proposal (e.g. decisions regarding the electoral system and Maaori wards have already been made by Council).

Nothing unexpected arose from the survey regarding communities of interests and travel patterns. The focus group sessions offer a more valuable insight into travel patterns.

4 Stakeholders focus groups analysis

- Introduction

The stakeholders focus group sessions were the second step in the Reshape Waikato project team's early engagement strategy. The rationale behind these sessions was to engage with a smaller sample of the District's population but engage in more in-depth conversations and activities to collect well-informed, more qualitative, data. This approach allowed us to ensure that participants made considered contributions but the trade-off of this approach was the lower number of people participating (compared to an online survey). This represented the numerically narrow, but in-depth, end of the public engagement spectrum.

- Methodology and number of respondents

The first stream of focus group sessions was the "stakeholders focus groups". In these focus groups, relevant categories of stakeholders were identified: community boards and community committee members, businesses (small and big), community organisations, and service providers (schools, health care, etc.). The stakeholders were identified by using Council's internal contact databases and internet searches.

When multiple stakeholders belonged to a same category and no relevant criteria existed for selection, random selection was used to choose the participants. This was the case with small businesses and schools only.

¹ Respondents could choose more than one option.

A shortlist of contacts was established and three areas (North (From the northern border to Mercer); Centre (from Meremere to Taupiri); South (everything south of Taupiri)) were created for logistical purpose. There were between 49 and 54 potential participants in each area. Businesses represented approximately 40% of the initial list.

Participants were contacted by members of the project team (mostly by phone) and four stakeholder focus group sessions were held in the District with interested stakeholders between 21 October 2020 and 29 October 2020. There were 36 participants and the dates and locations were as follow:

- Wednesday 21 October in Huntly
- Thursday 22 October in Te Kowhai
- Wednesday 28 October in Huntly
- Thursday 29 October in Pokeno

- Communities of interest and sense of belonging

Most of the responses to the question regarding communities of interests led to expected answers: dependence on shared facilities and shared social/recreational spaces were the main factors leading to a sense of belonging. Shared transport/commuting patterns also played an important role in defining communities of interests as well as the feeling of living in a rural/residential/lifestyle area.

A couple of other interesting factors were also highlighted:

- Problems or obstacles that are shared by a community (such as crime or unemployment) can lead to a feeling of belonging to a shared community.
- Shared dependence on water resources can also be a factor in communities of interest.

- Number of councillors

The average preferred number of councillors was 14 councillors. The minimum was 8 and the maximum was 22 councillors. The most common was 10 councillors. It should be noted that a few participants explained that the number of councillors is directly related to the number (and delegations) of community boards. More community boards with more delegations would require less councillors. This approach seemed to be preferred by some participants during the discussions.

- Ward structures and boundaries

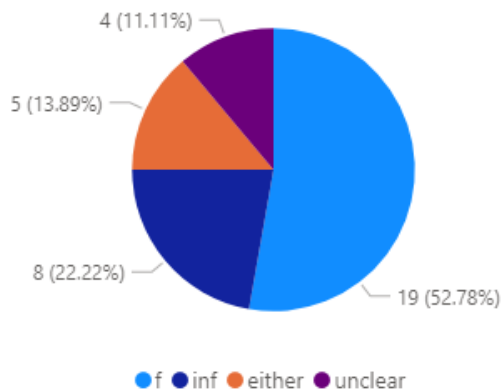
The average number of wards was 6.44 when people were asked to draw boundaries between the wards. The minimum was 4 and the maximum was 12 wards. The most common was 6 wards.

- Community boards and alternative local representation arrangements

Feedback indicated that community boards are popular representation arrangements. It should be noted, however, that this could be due to the selection process and demographics of these stakeholder's sessions as many community board members came to the sessions.

There was a slight preference among participants for formal local representation arrangements such as community boards instead of informal arrangements such as community committees (52.78%). There was no clear direction as to whether community boards should cover larger, smaller, or the same areas as they currently do, or should have more or less elected community members although it was suggested that having uneven number of Board members would be preferred to avoid 'even votes'.

Formal - Q4



5 Community focus groups analysis

- Introduction

The community focus group sessions were the third step in the Reshape Waikato project team's early engagement strategy. The rationale behind these sessions was to engage with a smaller sample of the District's population but engage in more in-depth conversations and activities to collect well-informed, more qualitative, data. This approach allowed us to ensure that participants made considered contributions but the trade-off of this approach was the lower number of people participating. This represented the numerically narrow, but in-depth, end of the public engagement spectrum. As explained in the next section, the difference between this third strategy and the second one, relates to the selection method for the participants.

- Methodology and number of respondents

The second stream of focus group sessions was the “community focus groups”. In these focus groups, 393 invitation letters were sent to semi-randomly selected members from the public (the only criteria applied to the selection process was to ensure a balance between rural and urban and Maaori representation). People who completed to community survey were also invited by email. 19 participants attended which represent a response rate of 4.83%.

- Thursday 12 of November in Ngaruawahia
- Thursday 19 of November in Pokeno Thursday 26 of November in Huntly

- Communities of interest and sense of belonging

Most of the responses to the question regarding communities of interests led to expected answers and were similar to the stakeholders focus groups: dependence on shared facilities and shared social/recreational spaces were the main factors leading to a sense of belonging. Shared transport/commuting patterns also played an important role in defining communities of interests as well as the feeling of living in a rural/residential/lifestyle area.

- Number of councillors

The average preferred number of councillors was 16.22 councillors. The minimum was 12 and the maximum was 24. The most common was 16. It should be noted that in these groups as well, some participants explained that the number of councillors is directly related to the number of community boards ie: if there are community boards offering an additional layer of representation to communities, more councillors may not be necessary. If there are fewer community boards or they cover a smaller area, more councillors is preferred to offer more representation.

- Ward structures and boundaries

The average preferred number of wards was 7 when people were asked to draw boundaries between the wards. The minimum was 1 (at large) and the maximum 15. The mode was 6.

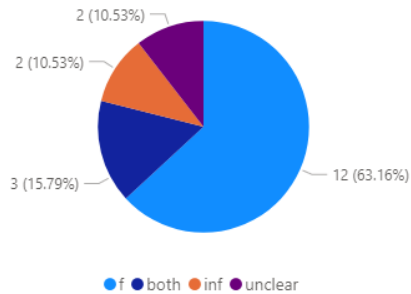
- Community boards and alternative local representation arrangements

Community boards remained popular representation arrangements in the community focus group sessions despite the absence of community board members.

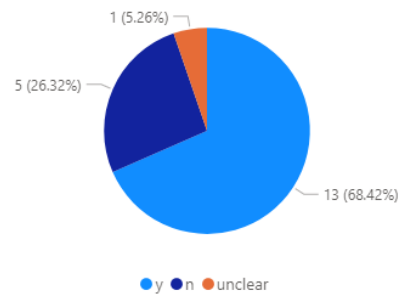
Participants preferred formal local representation arrangements such as community boards instead of informal arrangements such as community committees (63.16%). 68.42% of

participants also believed that community boards should cover the entire district and 52.94% believed that rural and urban areas should have different community boards.

Formal - Q4



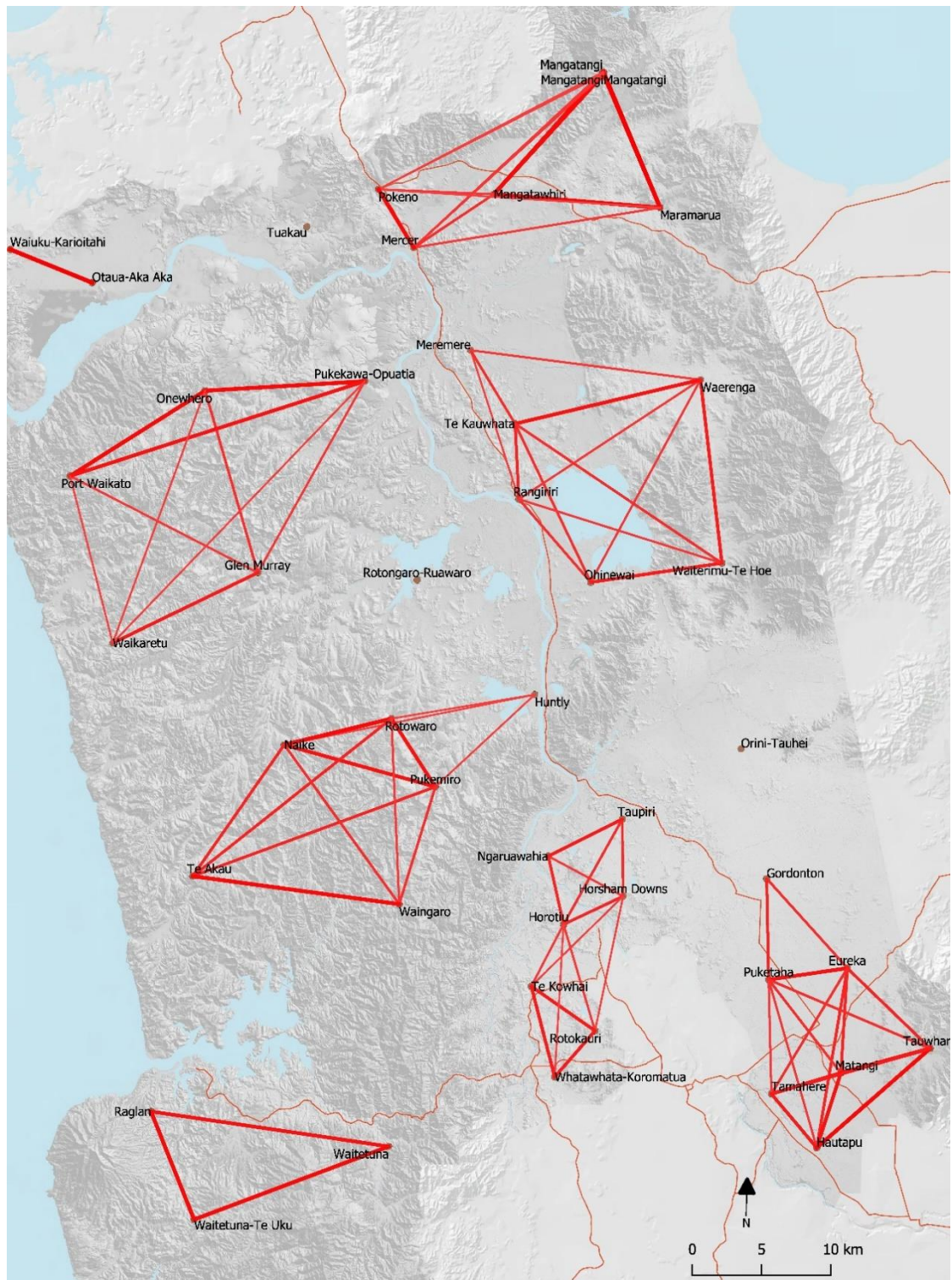
Whole Dist - Q5



- Further thoughts and observations
 - 1) When comparing the two different types of focus groups, no strong differences on the questions related to the number of wards, communities of interests, and local representation can be noticed. Noticeable differences on the question related to councillors, however, can be noticed with a tendency for community groups to desire more councillors (average 16.22; most common 16) than the stakeholders groups (average 14.06; most common 10).
 - 2) While the findings related to communities of interests did not produce any unexpected results, it should be noted that it was requested for the mapping activity to keep the notion of communities of interest in mind. The map analysis in the next section, therefore, offers further data on communities of interests.
 - 3) The selection method of participants ensured that representation was given to all areas of the district, providing an opportunity for balanced feedback.

6 Map boundaries

Focus group participants were asked to group localities together to form wards and had to keep the notion of community of interest in mind while doing so. The map below shows the stronger connections established by participants between localities (which was achieved through a software which counted how many times each localities were grouped together). The thickness of the line indicates the strength of the connection. Other maps illustrating weaker connections are available as attachments to this report.



As we can see, eight wards are formed by using these connections. The localities that are not linked to any wards are fluid and could be moved to any contiguous ward. The strength and weaknesses of connections should be used to move localities between wards (the weaker the connection, the more they can be moved legitimately) when trying to respect the $\pm 10\%$ demographic rule.

7 Conclusion and recommendations

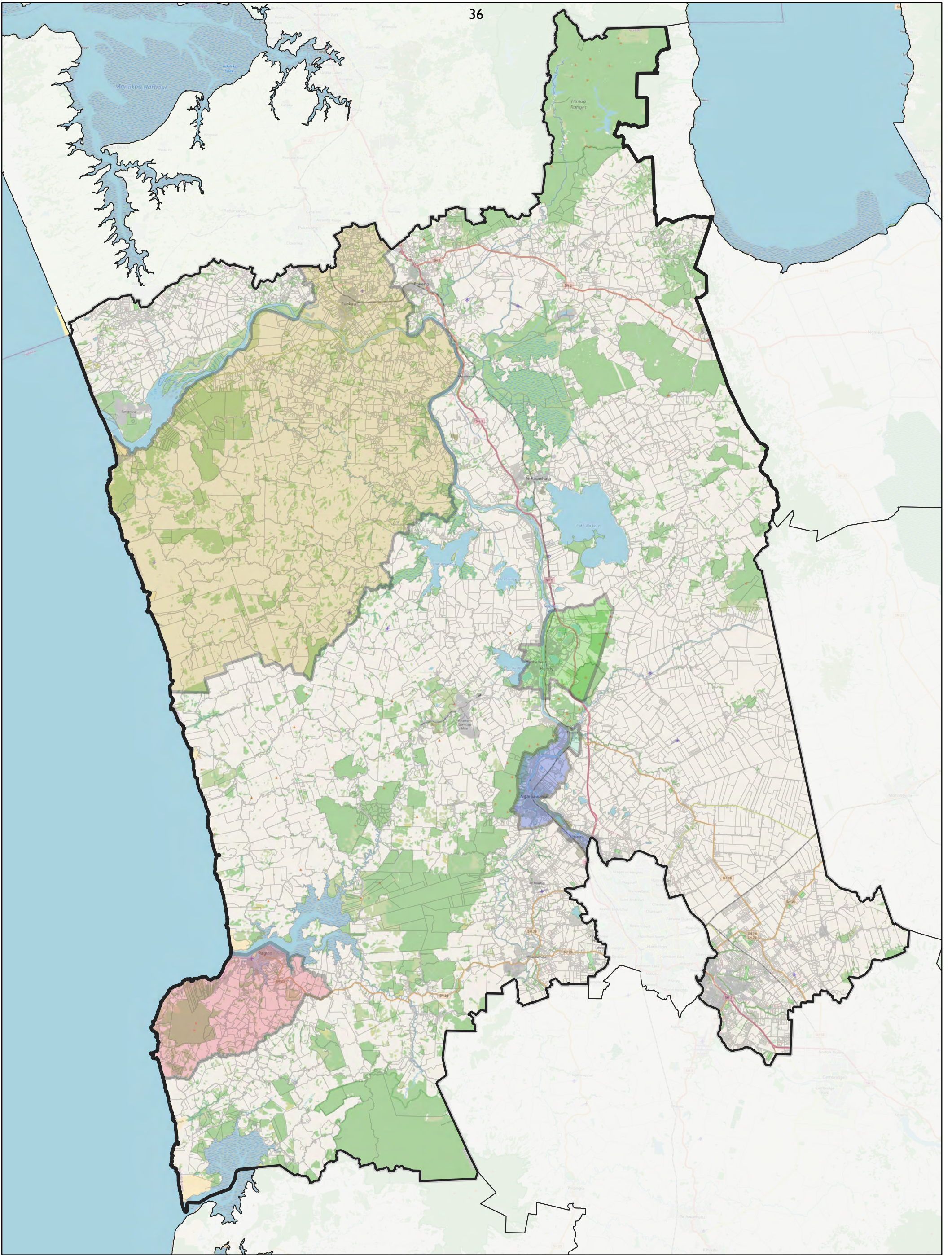
Important that the public feedback is considered as part of the Council's deliberations on an initial proposal. The Project Team's early engagement strategy successfully retrieved data from a broad set of residents regarding their views and preferences on the district's representation arrangements.

The process gave us the chance to meet many residents, provide objective information to them on representation review, and listen to, and capture, their thoughts and feedback. Overall, the approach to early engagement was effective and welcomed by participants. The Council can now take the information provided by the community during engagement and use it to inform their deliberations and eventually their initial proposal.

Through our early engagement strategy, we found out that there is a need for change and that the current representation arrangements need some amendments. Options include increasing the number of elected members and decreasing the number of wards .

Feedback supported community boards being the main form of local-level representation and the area they cover could be increased while some consideration could be given to the establishment of rural community boards.

The full data sets collected through the project team's early engagement strategy are available on request.



District Map

GIS Department
 Created By: ABC
 Created For: ABC
 Date Created:
 2021-06-16
 Projection: NZTM
 GD2000
 Ref:

Copyright © Waikato
 District Council
 Open Street Map CC BY
 SAby

Open Meeting

To	Taupiri Community Board
From	Clive Morgan General Manager Community Growth
Date	1 September 2021
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
DWS Document Set #	TCB2021; ECM ID: # 3270902
Report Title	Works and Issues Report – October 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 Works and Issues Report - October 2021 be received.

3. ATTACHMENT

- Taupiri Community Board's Works and Issues Report – October 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: Cr Gibb to give a verbal update at the TCB 26 October meeting.</p>
2	<p>WEL GREEN BOXES/CHORUS BUILDING – MURAL PAINTING</p> <p>Community Board need to meet with the Marae to discuss the mural. Feedback for input from Taupiri School yet to be received.</p>		Project ongoing.
3	<p>PROPOSAL FOR WALKWAY AND CYCLE TRACK IN TAUPIRI</p> <p>Potential pathway on Mr Craig Graham and Mr Fraser Graham land for a Walkway and Cycle track.</p> <p>Action: June</p> <ul style="list-style-type: none"> ▪ Cr Patterson would invite Craig and Fraser Graham to the public consultation meeting regarding proposed community projects. They are waiting to meet with NZTA representatives. 	Cr Patterson	Project ongoing.

	PROJECT	RESPONSIBLE	STATUS
4	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	Project ongoing.

	Issue and Action	Area	Status Update
			<p>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>
3	<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. ▪ Ms Morley to investigate whether private businesses can contribute to reducing the costs of the project. 	<p>CDA</p> <p>Ms Morley</p>	<p>June Update: Completed.</p> <p>Completed.</p> <p>Ms Morley to provide a verbal update at the TCB 26 October 2021 meeting.</p>
4	<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. ▪ The Community Development Advisor has put Sharnay in touch with Council's Youth Advisor to try and resolve the issue. 	<p>Ms Cocup-Hughes</p>	<p>Ms Cocup-Hughes to provide an update at 26 October 2021 meeting.</p>

Open Meeting

To	Taupiri Community Board
From	Tony Whittaker Chief Operating Officer
Date	14 October 2021
Prepared by	Sharlene Jenkins Executive Assistant
Chief Executive Approved	Y
Reference/Doc Set #	GOV0506
Report Title	First Quarter Service Request report to 30 September 2021

1. EXECUTIVE SUMMARY

To update the Board on the First Quarter Service Request report to 30 September 2021.

2. RECOMMENDATION

THAT the First Quarter Service Request report to 30 September 2021 report be received.

3. ATTACHMENTS

First Quarter Service Request report for Taupiri Community Board

Service Request Time Frames for TAUPIRI Community Committee

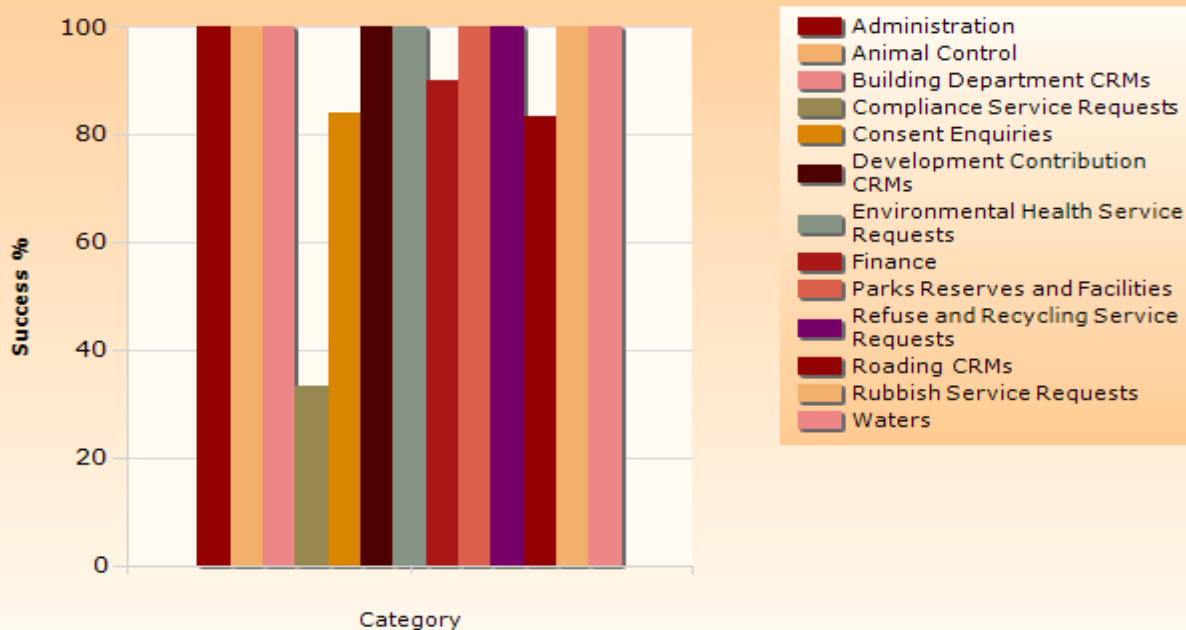
Date Range: 01/07/2021 to 30/09/2021



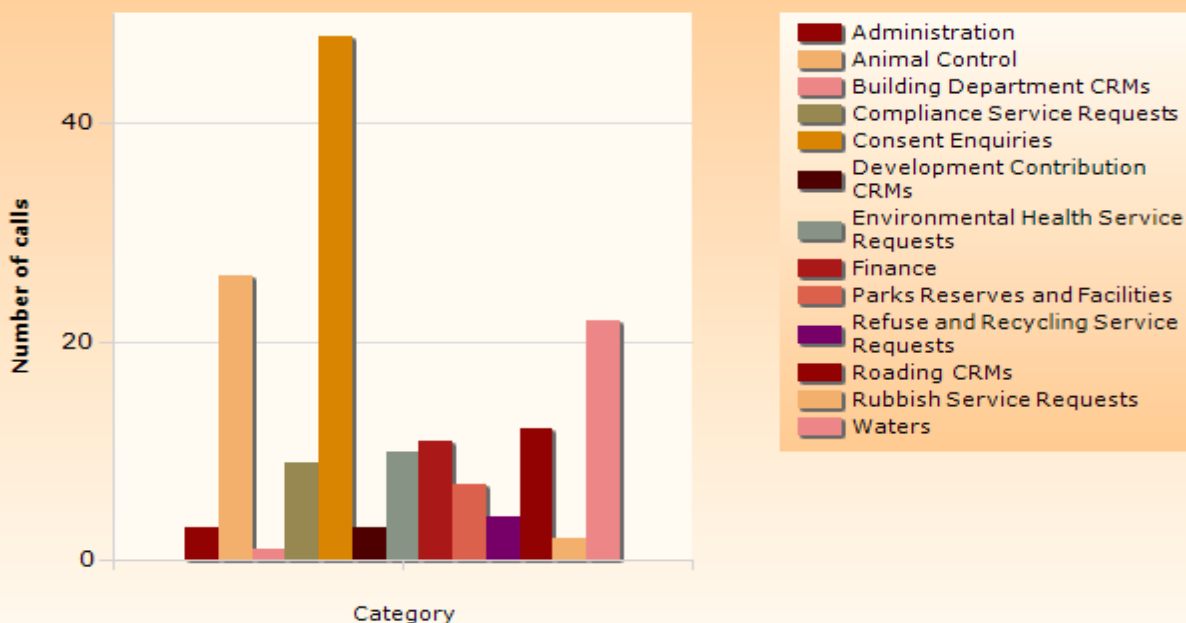
The success rate excludes Open Calls as outcome is not yet known.

10/14/2021 9:10:22 AM

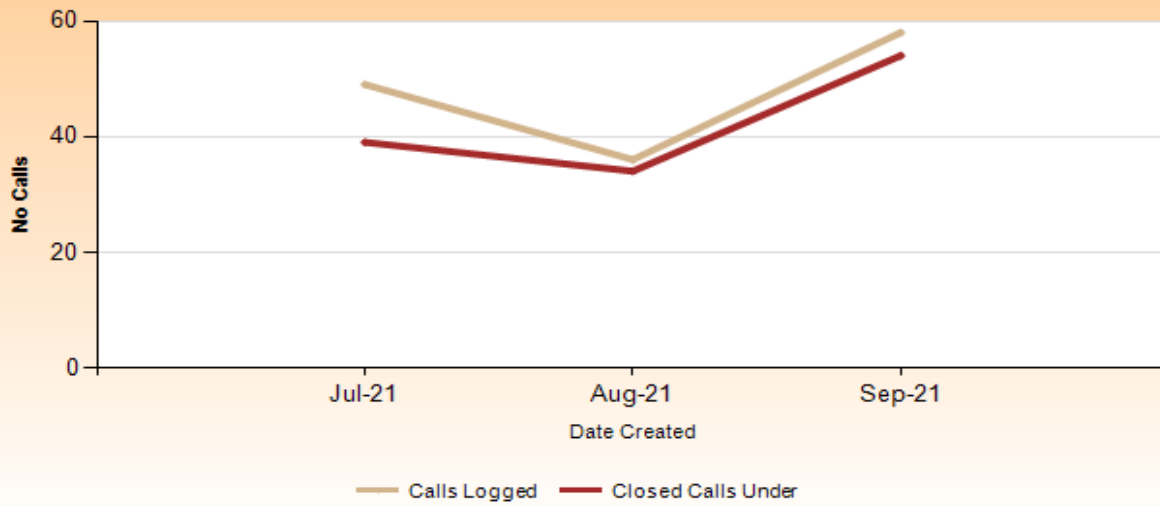
Call Completion % Success by Type



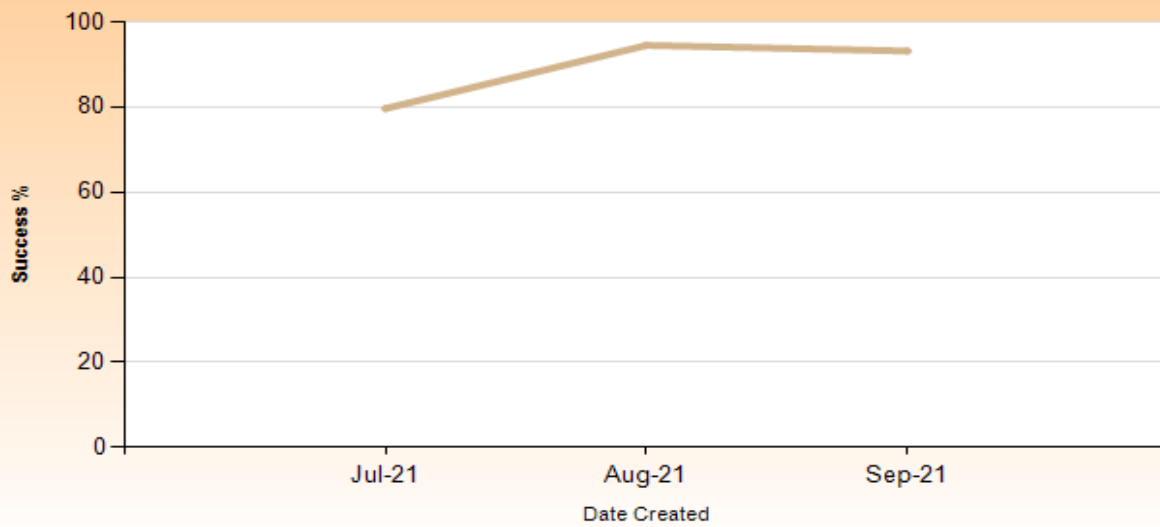
Number of Calls logged by Type



Volume of Calls Closed vs Calls Closed in Time



Completion Success per month



		Open			Closed		
Closed Calls are those calls logged during the time period that are now closed.	Open Calls are all the calls open and may have been logged at any time.	Number of Calls	Open		Closed		Success Rate
			Open Calls Over	Open Calls Under	Closed Calls Over	Closed Calls Under	
Administration							
	Summary	3				3	100.00%
	Pro rated rates for the period xx to xx	3				3	100.00%
Animal Control							
	Summary	26	5	1		20	100.00%
	Animal Charges	2				2	100.00%
	Dog Property Visit	7	3			4	100.00%
	Dog Straying - Current	3				3	100.00%
	Dog Straying - Historic	4	1			3	100.00%
	Dog Surrender	1				1	100.00%
	Dog/Animal Missing	1		1			0.00%
	Dogs Aggression - Current	3				3	100.00%
	Dogs Aggression - Historic	3				3	100.00%
	Dogs Barking Nuisance	1				1	100.00%
	Livestock Trespassing - Current	1	1				0.00%
Building Department CRMs							
	Summary	1				1	100.00%
	PEO General Enquiry	1				1	100.00%
Compliance Service Requests							
	Summary	9			6	3	33.33%
	Compliance - Animal Bylaw	8			6	2	25.00%
	Illegal parking	1				1	100.00%
Consent Enquiries							
	Summary	48		4	7	37	84.09%
	Planning Process	5			1	4	80.00%
	Property Information Request	17		4		13	100.00%
	Zoning and District Plan Enquiries	26			6	20	76.92%
Development Contribution CRMs							
	Summary	3	1			2	100.00%
	Development Contribution Enquiries	3	1			2	100.00%
Environmental Health Service Requests							
	Summary	10				10	100.00%
	Noise complaints straight to contractor	10				10	100.00%
Finance							
	Summary	11		1	1	9	90.00%
	Rates query	11		1	1	9	90.00%
Parks Reserves and Facilities							
	Summary	7		1		6	100.00%
	Parks & Reserves - Graffiti	2				2	100.00%
	Parks & Reserves - Reserve Issues	5		1		4	100.00%
Refuse and Recycling Service Requests							
	Summary	4		1		3	100.00%
	New collections	1		1			0.00%
	Recycling Not Collected	2				2	100.00%
	Refuse & Recycling Contractor Complaints	1				1	100.00%

		46						
Roading CRMs	Summary	12			2	10	83.33%	
	Footpath Maintenance - Non_Urgent	2			1	1	50.00%	
	New Vehicle Entrance Request	5				5	100.00%	
	Road Safety Issue Enquiries	1				1	100.00%	
	Roading Work Assessment Required - OnSite 5WD	3				3	100.00%	
	Street Light Maintenance	1			1		0.00%	
Rubbish Service Requests	Summary	2				2	100.00%	
	Illegal Rubbish Dumping	2				2	100.00%	
Waters	Summary	22		1		21	100.00%	
	3 Waters Enquiry	4				4	100.00%	
	Drinking Water Final Meter Read	11		1		10	100.00%	
	Drinking Water minor leak	1				1	100.00%	
	Drinking Water quality	1				1	100.00%	
	Drinking Water Quantity/Pressure	1				1	100.00%	
	Fix Water Toby	1				1	100.00%	
	No Drinking Water	1				1	100.00%	
	Wastewater Overflow or Blocked Pipe	1				1	100.00%	
	Waters - Waste water new connection request	1				1	100.00%	
	Total		158	6	9	16	127	88.81%

Open Meeting

To	Taupiri Community Board
From	Alison Diaz Chief Financial Officer
Date	05 October 2021
Prepared by	Jean de Abreu Financial Accountant
Chief Executive Approved	Y
Reference/Doc Set #	GOV0506
Report Title	Discretionary Fund Report to 05 October 2021

1. EXECUTIVE SUMMARY

To update the Board on the Discretionary Fund Report to 05 October 2021.

2. RECOMMENDATION

THAT the Discretionary Fund Report to 05 October 2021 be received.

3. ATTACHMENTS

Discretionary Fund Report to 05 October 2021

TAUPIRI COMMUNITY BOARD DISCRETIONARY FUND REPORT 2021/22 (July 2021 - June 2022)
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As at Date: 05-Oct-2021

	GL	1.208.1704
2021/22 Annual Plan		1,624.00
Carry forward from 2020/21		4,527.00
Total Funding		6,151.00
Income		
		-
Total Income		-
Expenditure		
Total Expenditure		-
Net Funding Remaining (Excluding commitments)		6,151.00
Commitments	<i>Amount</i>	<i>Amount</i>
	<i>including GST</i>	<i>excluding GST</i>
19-Oct-20 Allocated to Chair to purchase miscellaneous items	TCB1708/03	100.00
Less: Expenses - Jo Morley		(20.91)
		79.09
Total Commitments		79.09
Net Funding Remaining (Including commitments)		6,071.91

Open Meeting

To	Taupiri Community Board
From	Clive Morgan General Manager Community Growth
Date	6 September 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 <input type="checkbox"/> | Taupiri <input checked="" type="checkbox"/> | Onewhero-Tuakau <input type="checkbox"/> | |
| Ngaruawahia <input type="checkbox"/> | Huntly <input type="checkbox"/> | Te Kauwhata <input type="checkbox"/> | Meremere <input type="checkbox"/> |

Section 1 – 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.

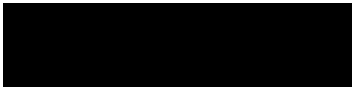
6. Conclusion

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

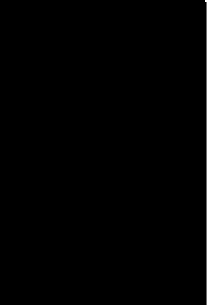
Annual Report for the year ended 31 December 2019

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

Index

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	Financial Statements
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2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

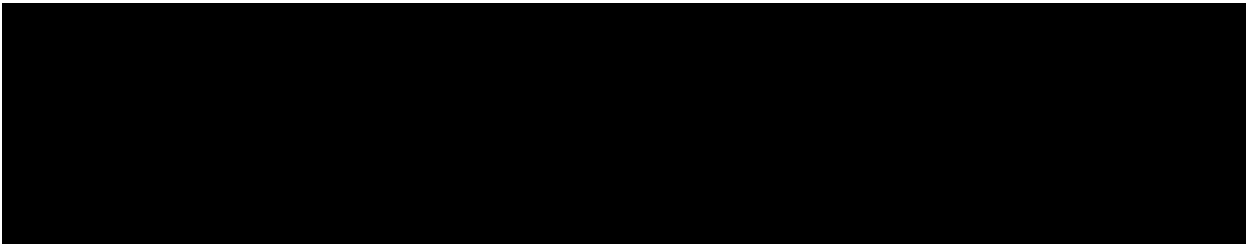
Taupiri School
Statement of Responsibility
 For the year ended 31 December 2019

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

Signature of Principal

27 May 2020
 Date:

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)
		BOT Contribution/ (Write-off to R&M)				
		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
Salaries and Other Short-term Employee Benefits:		
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.

