

Agenda for a meeting of the Discretionary & Funding Committee to be held in Committee Rooms 1 & 2, District Office, 15 Galileo Street, Ngaruawahia on **THURSDAY 19 NOVEMBER 2020** commencing at **9.30am**.

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

1. APOLOGIES AND LEAVE OF ABSENCE

2. CONFIRMATION OF STATUS OF AGENDA

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GJ Ion
CHIEF EXECUTIVE

TERMS OF REFERENCE AND DELEGATION

Reports to:	The Council
Chairperson:	Cr Shelley Lynch
Membership:	Deputy Chairperson: Cr Rob McGuire Cr Stephanie Henderson Cr Lisa Thomson Cr Chris Woolerton
Meeting frequency:	As required
Quorum:	A majority of members (including vacancies)

Purpose

1. To consider applications of funding for the Discretionary Grants Fund, and recommendations for funding applications for the Heritage Assistance Fund and Conservation Fund in accordance with Council policy and strategy.

Terms of Reference:

1. To determine funding applications for the Discretionary Grants Fund in accordance with the Discretionary Grants Policy and Guidelines, in a fair and just manner.
2. To determine recommendations for funding applications for the Heritage Assistance Fund and Conservation Fund in accordance with Council policy.
3. To monitor and review the work of the Creative Communities Scheme Assessment Committee on a regular basis.
4. To prioritise allocation of funding for community activities in accordance with Council policy and strategy.

The Committee is delegated the following powers to act:

- Approval of funding applications for the Events Fund and Rural Ward Fund within the funds allocated by the Council on an annual basis (other than those applications to be determined by the relevant community board or community committee).
- Approval of funding applications for any other community-based funding as delegated to the committee by the Council.

Explanatory Note

- The committee may make recommendations to the Council or any other Council committee in relation to decisions that fall outside its terms of reference or delegations.

Open Meeting

To	Discretionary & Funding
From	Gavin Ion Chief Executive
Date	15 October 2020
Prepared by	Grace Brady Democracy Advisor
Chief Executive Approved	Y
Reference #	Gov1318
Report Title	Confirmation of Minutes

1. EXECUTIVE SUMMARY

To confirm the minutes of a meeting of the Discretionary & Funding Committee held on Wednesday 26 August 2020.

2. RECOMMENDATION

THAT the minutes of a meeting of the Discretionary & Funding Committee held on **Wednesday 26 August 2020** be confirmed as a true and correct record of that meeting.

3. ATTACHMENTS

D&F Minutes - Wednesday 26 August 2020

MINUTES of a meeting of the Discretionary & Funding Committee held in Council Chambers, 15 Galileo Street, Ngaruawahia on **WEDNESDAY, 26 AUGUST 2020** commencing at **9.30am.**

Present:

Cr SD Lynch (Chairperson)
 Cr SL Henderson
 Cr LR Thomson
 Cr CT Woolerton
 His Worship the Mayor, Mr AM Sanson [from 9.32am]

Attending:

Mr C Morgan (Community Growth Manager)
 Mr N Johnston (Funding and Partnership Manager)
 Mrs L van den Bemd (Community Development Adviser)
 Ms G Brady (Democracy Advisor)

Mr S Cox (Dynamo Cycling and Sports Club)
 Mr C Hickey (Te Kauwhata A&P Association)
 Ms A Taylor (Number 8 Network Group)
 Ms D Brown (Te Akau Waingaro Community Complex)

APOLOGIES AND LEAVE OF ABSENCE

Resolved: (Crs Woolerton/Thomson)

THAT an apology be received from Cr McGuire.

CARRIED

D&F2008/01

CONFIRMATION OF STATUS OF AGENDA ITEMS

Resolved: (Crs Woolerton/Thomson)

THAT the agenda for a meeting of the Discretionary & Funding Committee held on **Wednesday, 26 August 2020** be confirmed and all items therein be considered in open meeting;

AND THAT all reports be received.

CARRIED

D&F2008/02

DISCLOSURES OF INTEREST

Cr Henderson advised members of the Board that she would declare a non financial conflict of interest in item 6.2 [*Te Kauwhata A&P show – Annual event*] as she intended to be a competitor at the show.

CONFIRMATION OF MINUTES

Resolved: (Crs Lynch/Woolerton)

THAT the minutes of a meeting of the Discretionary & Funding Committee held on Wednesday, 4 March 2020 be confirmed as a true and correct record of that meeting.

CARRIED

D&F2008/03

REPORTS

Summary of Movements in Discretionary Funds to 30 June 2020

Agenda Item 5.1

The report was received [*D&F2002/01 refers*]. No discussion was held.

Summary of Current Grant Requests as at 31 July 2020

Agenda Item 5.2

The report was received [*D&F2002/01 refers*]. No discussion was held.

APPLICATIONS FOR FUNDING

The following applicants were present to answer questions from the committee:

- Dynamo Cycling and Sports Club – 2020 Road Cycling Event. Mr Steven Cox summarised the application. The club had planned alternative dates for each of the series' events in case of Covid-19 disruptions, as well as the incorporation of Alert Level health and safety guidelines.
- Te Kauwhata A&P Show – Annual Event. Mr Colin Hickey, President of Te Kauwhata A&P Association, summarised the application. Mr Hickey confirmed that no overheads would need to be met for the December event, should it need to be cancelled due to the impact of Covid-19.
- Number 8 Network – Website Training. Ms Annette Taylor summarised the application. The magazine was currently on hold due to insufficient funding. Funding was sought for training in advanced WordPress use. The applicant planned to share the training gained with those running similar websites, such as the Tamahere forum. The Committee supported this. In response, the Community Development Adviser suggested the applicant liaise with local high school students interested in IT training work placements.

- Te Akau Waingaro Community Complex – Upgrade and Extend Storage Shed. Ms Dianne Brown, Treasurer, summarised the application. Details of the upgrade and extension were given, which would protect equipment which had been damaged and stolen in the past.

His Worship the Mayor, Mr AM Sanson joined the meeting at 9.32am during the above item.

The meeting adjourned at 9.58am and resumed at 10.36am.

His Worship the Mayor, Mr AM Sanson left the meeting at 9.58am.

DECISIONS

Dynamo Cycling and Sports Club Inc. - 2020 Road Cycling Event
Agenda Item 6.1

The report was received [D&F2002 refers] and discussion was held.

Resolved: (Crs Thomson/Henderson)

THAT an allocation of \$6,000.00 is made to Dynamo Cycling and Sports Club towards the costs of the 2020 Road Cycling Event.

CARRIED

D&F2008/04

His Worship the Mayor, Mr AM Sanson rejoined the meeting at 10.37am during discussion of the above item and was present when voting took place.

Te Kauwhata A&P show – Annual event
Agenda Item 6.2

The report was received [D&F2002 refers] and discussion was held.

Resolved: (Cr Woolerton/His Worship the Mayor)

THAT an allocation of \$8784.00 is made to the Te Kauwhata A&P Association towards the cost of the 2020 A&P annual event.

CARRIED

D&F2008/05

Rural - Number 8 Network - Website Training
Agenda Item 6.3

The report was received [D&F2002 refers] and discussion was held.

- The Committee supported the magazine but were concerned about the cost of training. Broader investment was required in training community organisations rather than supporting one individual.

Open Meeting

To	Discretionary & Funding Committee
From	Alison Diaz Chief Financial Officer
Date	06 November 2020
Prepared by	Jean de Abreu Support Accountant
Chief Executive Approved	Y
Reference/Doc Set #	GOV1318
Report Title	Summary of Current Grant Requests as at 31 October 2020

1. EXECUTIVE SUMMARY

To present to the Discretionary & Funding Committee a Summary of Current Grant Requests as at 31 October 2020.

2. RECOMMENDATION

THAT the report from the Chief Financial Officer be received.

3. ATTACHMENTS

Summary of Current Grant Requests as at 31 October 2020

Summary of Current Grant Requests
Funding Round 31 Oct 2020
Discretionary & Funding Committee

Events Fund

Net funding remaining after commitments as of 31 October 2020

42,053.00

Projects Requested

The project is noted to cost \$6,478.26. Let's Get Together Huntly is seeking funding of \$2,565.23 towards the cost of the Huntly 2021 Inaugural Classic Car Show

Amount Requested	Project Cost
2,565.23	6,478.26

<u>2,565.23</u>	<u>6,478.26</u>
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Rural Ward Fund

Net funding remaining after commitments as of 31 October 2020

37,864.78

Projects Requested

The project is noted to cost \$9,251.80. NVFB is seeking funding of 9,251.80 towards the cost of Certification Training for Personal Water Craft Training (Jet Skis) enabling Swift Water Rescue (six people), plus multiple clothing and Water Safety Kits.

The project is noted to cost \$4,074.35. Waitetuna School is seeking funding of \$4,074.35 towards the cost of purchasing a new set of rugby goal posts.

The project is noted to cost \$40,000.00. Pukemokemoke Bush Trust is seeking funding of \$7,187.00 towards the cost of extending the existing car park boundary.

The project is noted to cost \$25,245.00. Puketaha School is seeking funding of \$5,250.00 towards the cost of a cricket batting area upgrade, that includes nets and artificial turf

Amount Requested	Project Cost
9,251.80	9,251.80
4,074.35	4,074.35
7,187.00	40,000.00
5,250.00	25,245.00

<u>25,763.15</u>	<u>78,571.15</u>
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Note: grants up to \$5000 can be funded up to 100% at the discretion of the relevant community board or committee or Council's Discretionary & Funding Committee. For grants above \$5000 a funding cap of 75% of the total project cost applies (whichever is the greater). The total amount granted is at the discretion of the committee/board to which the grant is assigned.

Open Meeting

To	Discretionary & Funding Committee
From	Alison Diaz Chief Financial Officer
Date	11 November 2020
Prepared by	Jean de Abreu Support Accountant
Chief Executive Approved	Y
Reference #	GOV1318
Report Title	Summary of Movements in Discretionary Funds to 31 October 2020

1. EXECUTIVE SUMMARY

To present to the Discretionary & Funding Committee a summarised report giving balances of all discretionary funds including commitments as at 31 October 2020.

2. RECOMMENDATION

THAT the report from the Chief Financial Officer be received.

3. ATTACHMENTS

Summary of Movements in Discretionary Funds to 31 October 2020

Summary of Movements in Discretionary Funds
As of 31 October 2020

	Event Funding Code	Carry Forward 2019/20	Annual Plan Budget 2020/21	Plus Income / Grants 2020/21	Less Expenditure 2020/21	Net Funding Remaining 2020/21	Less Commitments 2020/21	Funding Remaining after Commitments
Huntly	GL 1.204.1704	41,384.00	24,026.00	-	6,460.60	58,949.40	28,781.91	30,167.49
Meremere	GL 1.209.1704	15,247.00	1,550.00	-	-	16,797.00	443.87	16,353.13
Ngaruawahia	GL 1.205.1704	63,721.00	20,999.00	-	-	84,720.00	48,451.51	36,268.49
Onewhero Tuakau	GL 1.215.1704	65,296.00	28,878.00	-	12,706.78	81,467.22	28,810.87	52,656.35
Raglan	GL 1.206.1704	8,002.00	14,271.00	-	3,500.00	18,773.00	3,000.00	15,773.00
Tamahere Community Committee	PR 2GD-25600-E-0-1700-0000	7,411.00	4,000.00	-	-	11,411.00	-	11,411.00
Taupiri	GL 1.208.1704	4,740.00	1,624.00	-	-	6,364.00	722.96	5,641.04
Te Kauwhata	GL 1.207.1704	42,189.00	4,198.00	-	2,063.48	44,323.52	16,727.75	27,595.77
Heritage Project Fund	PR 5CG5-7000-E0-1700-0000	119,037.00	40,000.00	-	-	159,037.00	4,999.00	154,038.00
Conservation Fund Grant	GL 1-525-1410	117,225.00	33,711.00	-	25,288.29	125,647.71	28,964.15	96,683.56
Heritage Assistance Fund	PR 5CG5-6000-E0-1700-0000	98,525.00	20,051.00	-	4,000.00	114,576.00	-	114,576.00
Events Management	PR 5CG-51000-E-0-1700-0000	18,551.00	38,286.00	-	14,784.00	42,053.00	-	42,053.00
Rural Ward	GL 1.202.1704	21,320.00	30,963.00	3,271.40	11,434.75	44,119.65	6,254.87	37,864.78
Mayoral Fund	GL 1-202-1705	1,916.00	8,000.00	-	2,900.00	7,016.00	-	7,016.00
Community Administration Funding	GL 1-210-1689	34,152.00	10,000.00	-	-	44,152.00	7,319.48	36,832.52
Totals		658,716.00	280,557.00	3,271.40	83,137.90	859,406.50	174,476.37	684,930.13

EVENTS MANAGEMENT FUND DISCRETIONARY FUND REPORT (July 2020 - June 2021)

As at Date: 31-Oct-2020

	PR	5CG51000
2020/2021 Annual Plan		38,286.00
Carry forward from 2019/2020		18,551.00
Total Funding		<u><u>56,837.00</u></u>
Income		
Total Income		<u><u>-</u></u>
Expenditure		
31-Aug-20 Dynamo Cycling & Sports Club Inc. – 2020 Road Cycling Event	D&F 2008/04	6,000.00
31-Aug-20 Te Kauwhata A&P Association for the 2020 A&P Annual Event	D&F2008/05	8,784.00
Total Expenditure		<u><u>14,784.00</u></u>
Net Funding Remaining (Excluding commitments)		<u><u>42,053.00</u></u>
Commitments		
Total Commitments		<u><u>-</u></u>
Net Funding Remaining (Including commitments)		<u><u>42,053.00</u></u>

RURAL WARD DISCRETIONARY FUND 2020/21 (July 2020 - June 2021)
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As at Date: 31-Oct-2020

	GL	
		1,202,170.4
2020/21 Annual Plan		30,963.00
Carry forward from 2019/20		21,320.00
Total Funding		<u>52,283.00</u>
Income		
31-Jul-20 The Hukanui Golf Club - CTR 4428 - Part Grant refund INV-0530		3,271.40
Total Income		<u>3,271.40</u>
Expenditure		
31-Aug-20 Waikare Golf Club - Refurbishment of Clubhouse Furniture	D&F2003/06	4,434.75
10-Sep-20 Te Akau Waingaro Community Complex - upgrade and extension of the storage shed	D&F2008/07	7,000.00
Total Expenditure		<u>11,434.75</u>
Net Funding Remaining (Excluding commitments)		<u>44,119.65</u>
Commitments		
28-Nov-17 Pokeno Community Committee - annual servicing fee for the AED machine	D&F1711/17	595.00
01-Mar-20 Number 8 Network Group – Home Range Rural Newspaper	D&F2003/06	4,785.87
26-Aug-20 Number 8 Network Group – Cost of one-on-one website training	D&F2008/06	874.00
Total Commitments		<u>6,254.87</u>
Net Funding Remaining (Including commitments)		<u>37,864.78</u>

Open Meeting

To	Discretionary and Funding Committee
From	Clive Morgan General Manager Community Growth
Date	28 October 2020
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
Reference #	GOV0514 / 2925427
Report Title	Let's Get Together Huntly – Huntly 2021 Inaugural Classic Car Show

I. EXECUTIVE SUMMARY

The purpose of this report is to present an application for funding from Let's Get Together Huntly (Under the umbrella of the Waikato Enterprise Agency) towards the cost of the Huntly 2021 Inaugural Classic Car Show.

2. RECOMMENDATION

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

AND THAT an allocation of \$..... is made to **Let's Get Together Huntly** towards the cost of the **Huntly 2021 Inaugural Classic Car Show**;

OR

AND THAT the request from **Let's Get Together Huntly** towards the cost of the **Huntly 2021 Inaugural Classic Car Show** is **declined / deferred** until for the following reasons:

3. BACKGROUND

Let's Get Together Huntly (Under the umbrella of Waikato Enterprise Agency) is organising the Huntly 2021 Inaugural Classic Car Show with entertainment. 40 volunteers from the community and local Lion Club members will help to organise the event, which will take place 27 February 2021 at Allen Fabrics Ltd at the East Mine site.

Exhibitors will include local community members. Visitors can enjoy the outdoor event in a historical setting, with great music while show casing the amazing classic car line-up from Huntly and surrounding areas.

Options Considered

- 4.1 That the application is approved and an allocation of partial or full funding requested by made.
- 4.2 That the application is declined.
- 4.3 That the application is deferred.

4. FINANCIAL

Funding is available to allocate for the year.

The project is noted to cost \$6,478.26. Let's Get Together Huntly is seeking funding of \$2,565.23 towards the cost of the Huntly 2021 Inaugural Classic Car Show.

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

Let's Get Together Huntly – Huntly 2021 Inaugural Classic Car Show

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@waidc.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@waidc.govt.nz)

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

1. Discretionary and Funding Committee

Project Fund (Rural Ward Areas)

Event Fund

OR

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

Raglan

Taupiri

Onewhero-Tuakau

Ngaruawahia

Huntly

Te Kauwhata

Meremere

Section 1 – Your details

1. Name of your organisation and contact person

Lets Get Together, Huntly, under the umbrella of the Waikato Enterprise Agency

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

Our group supports the community by organising events. We also support other groups doing the same. Our main event is the Huntly Wearable Arts Show. We are also involved with our annual Anzac Day Co

3. Phone number/s

Jean Beverland

Kim Bredenbeck

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

42374

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

This project is a Classic Car + show, with entertainment. It is planned for the 27th February, 2021 at the Allen Fabrics Ltd, East Mine site.

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

We expect to have at least 40 volunteers, plus our local Lions Club members

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

After this last year, we felt it was time to present an event which our whole community could take part in, either as exhibitors or visitors. It will be outdoors, in an amazing historical setting, with great music and certainly lots of chat about cars!!! We even hope to have Electric cars for people to have a try at driving.

Are you GST registered?

No Yes

GST Number

55 / 961

/ 514

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	\$	\$ 6478.26
Existing funds available for the project. Include any projected income i.e. ticket sales, merchandise etc.		
Total A	\$	\$ 1000.00

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)
As per attachment	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total Funds being sought from WDC	Total B	\$ 2565.23

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) WEL Energy	\$	\$ 2608.70
b)	\$	\$
c)	\$	\$
d)	\$	\$
Total of other funds being sought	Total C	\$ 2608.70

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

Marquees, donated Public Liability \$2000.00
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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: Gloria Jean Beveland Date: 30/9/2020

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

Name: Kim Bredenbeck Date: 30/9/2020

Position in organisation (tick which applies)

Chairman Secretary Treasurer

Signature: [Signature] Date: 30/9/2020

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



QUOTE

Let's Get Together Huntly

Date	6 Oct 2020	XS SERVICES LTD
Expiry	6 Nov 2020	PO Box 183
Quote Number	QU-0126	Ngaruawahia 3742
GST Number	97-841-152	NEW ZEALAND
		PH: 0800 822 826
		PH: 07 824 5537
		FAX: 07 824 5536
		admin@xsservices.co.nz

Description	Quantity	Unit Price	GST	Amount NZD
Quote to Hire 1 x wheelchair portable toilet	1.00	200.00	15%	200.00
Quote to Hire flushable portable toilets	5.00	150.00	15%	750.00
Deliver and Pickup No Charge				
			INCLUDES GST 15%	123.92
			TOTAL NZD	950.00



QUOTE

PHILLIPS ENTERTAINMENT and PROMOTIONS

125 Newwcastle Road
Hamilton 3204

128
Date : 22/10/2020

Email : ronny@ronnyphillips.co.nz 021 644045

**EVENT HOST -
MC PRESENTER
VOICE-OVERS**

Let's Get Together
46 William St
Huntly 3700
wribev4567@gmail.com

GST - 24-947-920	Payment Terms	Due Date
ANZ Frankton Hamilton 010311 0152255 00	Due upon receipt	

Quantity	Description	Unit Price	Line Total
	MC Services for		
	Lake Hop - Classic Car Show		\$ 870.00

Saturday - Feb 27th 2021

10am - 3pm

Much appreciated

Much appreciated

Jean Beverland Co - organiser 07- 8289612

Subtotal	
Sales Tax @ 15.00%	\$ 130.50
TOTAL	\$ 1,000.50

Make all checks payable to PHILLIPS ENTERTAINMENT and PROMOTIONS.

Appreciate your business - Thank you.

LAKE HOP: FUNDING REQUIRED

		COSTS		
Music	Huntly Jam Night Group Donation	\$1000.00	Donation to	
Port a Loos	5 plus wheelchair one	\$950.00	Less GST \$826.09	Waikato District Council
Marquees	Donated	Donated		
Prize Money		\$1000.00	Less GST \$869.57	Waikato District Council
Public Liability	Donated: Allen Fabrics Ltd Ex East Mine			
Huntly Lions will provide Traffic Management	Donation	\$500.00	Donation to	
Master of Ceremonies		\$1000.00	Less GST	Waikato District Council

			\$869.57	
SUB TOTAL		\$4450.00	Less GST \$2565.23	
Entry Fees	\$5.00 per Classic Car x 200	\$1000.00		
Signage		\$3000.00	WEL	

STATEMENT OF COMPLETION

This is to certify that

Peter Wright
of
Peter Wright Builders Limited

has completed the following

Auckland Project Induction

Username: 27740

Issued On: 7 Oct 2020

Valid To: 7 Oct 2021

Certificate No: 034062

Performance Report

Waikato Enterprise Agency
For the year ended 30 June 2019

Prepared by Bizworx Consultancy Limited

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9	Statement of Financial Position
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20	Auditors' Report

Approval of Performance Report

Waikato Enterprise Agency For the year ended 30 June 2019

The Trustees are pleased to present the approved performance report including the historical financial statements of Waikato Enterprise Agency for year ended 30 June 2019.

APPROVED

Trustee:

Position:

Date

Trustee:

Position:

Date

Entity Information

Waikato Enterprise Agency For the year ended 30 June 2019

Legal Name of Entity

Waikato Enterprise Agency

Other Name (inc Trading Name):

Huntly i-SITE

Raglan i-SITE

Hampton i [information centre]

Entity Type and Legal Basis

Registered Charity

Registration Number

CC42374

Entity's Purpose or Mission

Our mission is to "Move People Forward".

Entity Structure

The Waikato Enterprise Agency is a registered charity that has been delivering community and economic development programs and services since 1987. We have extensive networks and links into the New Zealand economic and social sectors combined with key relationships with the Waikato and Auckland communities for over 25 years. The agency is committed to the innovation and evolution of its services, providing training opportunities that deliver value to businesses and organisations.

Governance: Trustees meet regularly to oversee the operations of the Agency and i-SITES / Information Centres, and to determine strategic direction.

Operations: Employees attend to the day to day running of the Agency and i-SITES / Information Centres, assisted by volunteers.

Main Sources of Entity's Cash and Resources

Contracts with local and central government for services related to community development, including the provision of advice, information, and training opportunities, and operation of the Huntly and Raglan i-SITES and Hampton i [information centre], are the main sources of income.

Main Methods Used by Entity to Raise Funds

The Waikato Enterprise Agency seeks contracts with local and central government to develop, produce, and deliver life skills and cognitive programs into Waikato communities, and to maintain the i-SITES and Information Centres in Huntly, Raglan, and Hampton Downs as part of their community development strategies.

Entity's Reliance on Volunteers and Donated Goods or Services

The Waikato Enterprise Agency is reliant on volunteers for donated time to assist with governance and operations.

Physical Address

c/- Friendship House, Huntly - 55 William Street, Huntly, Waikato, New Zealand, 3700

Postal Address

PO BOX 54, Huntly, Waikato, New Zealand, 3740

Statement of Service Performance

Waikato Enterprise Agency For the year ended 30 June 2019

Description of Entity's Outcomes

Delivered the skills for life programs for the Central Waikato Corrections Department encompassing Springhill Correctional Facility, and Waikeria and Tongariro Prisons, from the 1st July 2018 to the 30th June 2019.

Provided team building and facilitation training to i-SITE / information centre staff.

Engaged with the community both as an organisation and as individuals.

Provided high quality levels of information, bookings and product sales to locals, domestic and international visitors to the Huntly and Raglan i-SITES as well as the Hampton i [information centre] located at Hampton Downs Motorsport Park.

Ensured all tourism staff had reached at least level 3 or have started level 3.

Grew the number of tourist operators advertising and selling products and services through the i-SITES. Improved product knowledge and retail skills.

Description and quantification of Outputs

	This year	Last year
Skills for life programs delivered across three sites	83 [82.5]	83
Trainees completed and graduated with average class size of 8.5	712	726
Programs that retained 100% of trainees through to graduation	57%	59%
Trainees self identified as Maori	50%	63%
Percentage identified as Kinaesthetic learners	40%	32%
Facilitators / i-SITE staff attending internal and external additional training	5	7
Staff attending Tourism Conference - South Island [2018 - National Park]	0	3
Not for profit groups umbrellaed for funding applications and assisted with reporting	1	1
i-SITE / Information Centre days open	364	364
i-SITE / Information Centre hours open - average per week	65	65
Commission sales made on behalf of operators that advertise at i-SITE / Information Centre	\$79,931	\$101,703
Number of people visiting both i-SITES and/or Information Centre and received assistance	108,541	146,203
Support Raglan Museum by collecting museum entry donations with no commission	\$7,521	\$8,968

Additional Output Measures

- No commissions charged for community groups in Raglan
- Provided JP services for the Huntly and wider communities
- Assisted the North Waikato Transport Trust with photocopying
- Assisted Friendship House with photocopying
- Staff engagement in community activities on a voluntary basis was a total of 1,654 hours for the year (an average of 31.8 hours per week) [2018: 2,284 hours for the year (an average of 43.9 hours per week)]

Additional Information

Staff levels decreased from 18 to 9 by the end of the 2019 financial year. This includes full-time and part-time staff.

Huntly i-SITE closed at the end of March 2019.

Raglan i-SITE which was expected to be tendered at the end of March 2019, was extended to the end of June 2019. A new contract was awarded to Raglan i-SITE in June 2019, to conclude March 2020.

Statement of Financial Performance

Waikato Enterprise Agency For the year ended 30 June 2019

	NOTES	2019	2018
Revenue			
Donations, fundraising and other similar revenue	1	308	7,937
Revenue from providing goods or services	1	710,943	725,470
Interest, dividends and other investment revenue	1	4,690	898
Other revenue	1	2,435	-
Total Revenue		718,376	734,305
Expenses			
Volunteer and employee related costs	2	515,359	538,783
Costs related to providing goods or service	2	249,001	261,637
Grants and donations made	2	300	8,047
Total Expenses		764,659	808,466
Surplus/(Deficit) for the Year		(46,283)	(74,161)

The accompanying accounting policies and notes form an integral part of this Performance Report.

Statement of Financial Position

Waikato Enterprise Agency As at 30 June 2019

	NOTES	30 JUN 2019	30 JUN 2018
Assets			
Current Assets			
Bank accounts and cash	3	182,810	235,979
Debtors and prepayments	3	10,569	10,029
Inventory	3	20,862	31,891
Total Current Assets		214,242	277,900
Non-Current Assets			
Property, Plant and Equipment	5	21,370	24,476
Total Non-Current Assets		21,370	24,476
Total Assets		235,611	302,376
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	20,486	39,989
Other current liabilities	4	-	979
Total Current Liabilities		20,486	40,968
Total Liabilities		20,486	40,968
Total Assets less Total Liabilities (Net Assets)		215,125	261,409
Accumulated Funds			
Accumulated surpluses or (deficits)	6	214,774	261,058
Reserves	6	351	351
Total Accumulated Funds		215,125	261,409

The accompanying accounting policies and notes form an integral part of this Performance Report.

Statement of Cash Flows

Waikato Enterprise Agency For the year ended 30 June 2019

	2019	2018
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	308	7,937
Fees, subscriptions and other receipts from members	3,407	4,391
Interest, dividends and other investment receipts	4,690	898
Cash receipts from other operating activities	701,992	710,953
GST	(5,004)	(230)
Payments to suppliers and employees	(753,411)	(788,039)
Donations or grants paid	(300)	(8,047)
Cash flows from other operating activities	(1,889)	(2,043)
Total Cash Flows from Operating Activities	(50,207)	(74,179)
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	2,435	348
Proceeds from loans borrowed from other parties	737	1,833
Payments to acquire property, plant and equipment	(4,911)	(22,172)
Repayments of loans borrowed from other parties	(1,716)	(3,743)
Capital repaid to owners or members	-	846
Cash Flows from Other Investing and Financing Activities	494	780
Total Cash Flows from Investing and Financing Activities	(2,961)	(22,108)
Net Increase/ (Decrease) in Cash	(53,169)	(96,287)
Cash Balances		
Cash and cash equivalents at beginning of period	235,979	332,266
Cash and cash equivalents at end of period	182,810	235,979
Net change in cash for period	(53,169)	(96,287)

The accompanying accounting policies and notes form an integral part of this Performance Report.

Statement of Accounting Policies

Waikato Enterprise Agency For the year ended 30 June 2019

Reporting Entity

Waikato Enterprise Agency is a Charitable Trust that has been re-registered under the Charities Act 2005.

Basis of Preparation

Waikato Enterprise Agency has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Historical Cost

These financial statements have been prepared on a historical cost basis, The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$, except when otherwise indicated.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Waikato Enterprise Agency is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services tax rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Interest received is recognised as interest accrues, gross of refundable tax credits received.

Government grants are recognised as revenue on receipt where no performance conditions have been specified on receipt of the grant.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Account Receivable

Accounts receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Inventories

Inventories are stated at the lower of cost, determined on a first-in-first-out basis, and net realisable value.

Property, Plant and Equipment

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Historical cost includes expenditure directly attributable to the acquisition of assets, and includes the cost of replacements that are eligible for capitalisation when these are incurred.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

Upon derecognition, the asset revaluation reserve relating to the asset disposed shall be transferred to retained earnings.

Depreciation

Asset Category	Method	Rate
Buildings & Improvements	Straight Line	2.0% - 5.0%
Motor Vehicles	Straight Line	20.0%
Furniture & Fixtures	Straight Line	10.0% - 20.0%
Office Equipment	Straight Line	5.0% - 36.0%
Computer Equipment & Software	Straight Line	25.0% - 36.0%

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

Waikato Enterprise Agency For the year ended 30 June 2019

	NOTES	2019	2018
1. Analysis of Revenue			
Donations, fundraising and other similar revenue			
Agency fundraising revenue			
Donations received		308	7,937
Total Agency fundraising revenue		308	7,937
Total Donations, fundraising and other similar revenue		308	7,937
Revenue from providing goods or services			
Agency goods and services revenue			
Department of Corrections contracts		332,500	331,000
Secretarial services		100	168
Other goods and services revenue		24	2,153
Total Agency goods and services revenue		332,624	333,321
Hampton Downs i-Site goods and services revenue			
Shop sales		25,055	1,431
Accommodation and activities income		28,523	139
Ticket Sales		723	-
Phone and stamps sales		10	-
Other goods and services revenue		7,327	22
Total Hampton Downs i-Site goods and services revenue		61,638	1,592
Huntly i-Site goods and services revenue			
Waikato District Council income		58,129	75,650
Shop sales		9,788	22,604
Accommodation and activities income		6,308	16,501
Ticket sales		8,765	12,484
Phone and stamps sales		970	2,841
Green Cathedral income		261	357
Other goods and services revenue		1,401	2,814
Total Huntly i-Site goods and services revenue		85,623	133,251
Raglan i-Site goods and services revenue			
Waikato District Council income		119,499	116,355
Shop sales		7,223	10,931
Accommodation and activities income		87,406	91,460
Ticket sales		4,132	21,909
Phone and stamps income		1,753	2,046
Museum income		8,778	11,169
Other goods and services revenue		2,265	3,435
Total Raglan i-Site goods and services revenue		231,057	257,306
Total Revenue from providing goods or services		710,943	725,470

Interest, dividends and other investment revenue

Interest income	4,690	898
Total Interest, dividends and other investment revenue	4,690	898

Other revenue

Gain on sale/disposal of assets	2,435	-
Total Other revenue	2,435	-

NOTES 2019 2018

2. Analysis of Expenses**Volunteer and employee related costs****Agency employee related costs**

ACC	696	492
Wages	248,897	267,883
Total Agency employee related costs	249,593	268,375

Agency volunteer related costs

Trustee expenses	1,889	2,043
Total Agency volunteer related costs	1,889	2,043

Hampton Downs i-Site employee related costs

ACC	249	-
Wages	79,387	9,201
Total Hampton Downs i-Site employee related costs	79,636	9,201

Huntly i-Site employee related costs

ACC	522	492
Wages	64,845	113,997
Total Huntly i-Site employee related costs	65,367	114,489

Raglan i-Site employee related costs

ACC	522	492
Wages	118,352	144,183
Total Raglan i-Site employee related costs	118,874	144,675

Total Volunteer and employee related costs

515,359 538,783

Costs related to providing goods or services**Agency goods, services, and administration expenses**

Advertising and marketing	442	817
Audit fees	867	1,296
Bank fees	664	743
Conferences and professional development	12,260	10,829
Equipment replacements	482	286
General expenses	185	1,429
Legal, Accounting, Consultants	1,427	44
Loss on disposal of assets	-	235
Insurance	-	3,746
Printing, stationery, postage, office supplies	26,880	27,630
Repairs and maintenance	241	217
Subscriptions and publications	1,248	1,569
Telephone	2,873	3,259

	NOTES	2019	2018
Travel expenses		-	851
Vehicle expenses		14,509	16,843
Total Agency goods, services, and administration expenses		62,077	69,795
Hampton Downs i-Site cost of goods and services			
Accommodation and activities purchases		19,740	-
Stock purchases and packaging		16,361	-
Total Hampton Downs i-Site cost of goods and services		36,100	-
Hampton Downs i-Site administration and overhead expenses			
Advertising and marketing		1,244	248
Bank fees		1,337	190
Conferences and professional development		64	65
Equipment replacements		659	-
EFTPOS expenses		2,571	42
Insurance		1,700	-
Lease		3,028	-
Printing, stationery, postage, office supplies		923	770
Travel expenses		1,120	176
Uniforms		602	298
Total Hampton Downs i-Site administration and overhead expenses		13,247	1,789
Huntly i-Site cost of goods and services			
Accommodation and activities purchases		11,392	20,735
Green Cathedral purchases		87	130
Phone and stamps purchases		1,722	2,858
Stock purchases and packaging		11,562	10,354
Tickets purchases		3,397	2,199
Total Huntly i-Site cost of goods and services		28,159	36,277
Huntly i-Site administration and overhead expenses			
Advertising and marketing		511	770
Audit fees		867	1,296
Bank fees		460	737
Conferences and professional development		-	878
EFTPOS expenses		1,857	1,935
Equipment replacements		-	379
Insurance		-	895
Printing, stationery, postage, office supplies		837	2,847
Repairs and maintenance		60	49
Security		-	207
Subscriptions and publications		43	1,653
Telephone		1,633	1,640
Travel expenses		182	1,096
Uniforms		-	141
Total Huntly i-Site administration and overhead expenses		6,450	14,522
Raglan i-Site cost of goods and services			
Accommodation and activities purchases		66,954	80,682
Phone and stamps purchases		1,374	2,278
Museum costs		8,540	10,856

Stock purchases and packaging	6,025	2,780
Tickets purchases	4,115	22,044
Total Raglan i-Site cost of goods and services	87,007	118,641

Raglan i-Site administration and overhead expenses

Advertising and marketing	390	1,051
Audit fees	867	1,296
Bank fees	2,345	2,451
Conferences and professional development	-	1,171
EFTPOS expenses	363	517
Equipment replacements	13	-
Insurance	-	895
Printing, stationery, postage, office supplies	2,525	2,733
Repairs and maintenance	22	16
Subscriptions and publications	25	1,762
Telephone	-	153
Travel expenses	1,347	357
Uniforms	45	33
Total Raglan i-Site administration and overhead expenses	7,942	12,435

Depreciation

Depreciation	8,018	8,177
Total Depreciation	8,018	8,177

Total Costs related to providing goods or services

249,001	261,637
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Grants and donations made

Agency grants, donations, sponsorship	300	8,047
Total Grants and donations made	300	8,047

NOTES

2019

2018

3. Analysis of Assets**Bank accounts and cash**

ANZ Main Account (-01)	19,654	23,817
ANZ On Call Account (-02)	23,278	167,471
ANZ Operator Account (-03)	87	(66)
ANZ GST Account (-04)	34	9,133
ANZ Main Account (-05)	8,824	2,321
ANZ Operator Account (-06)	1,248	-
ANZ Term Deposit	102,807	-
Westpac Main Account (-00)	3,268	15,360
Westpac Operator Account (01)	21,448	16,900
Cash Floats	700	1,000
Cash on Hand	1,463	44
Total Bank accounts and cash	182,810	235,979

Debtors and prepayments

Accounts Receivable	10,569	10,029
Total Debtors and prepayments	10,569	10,029

Inventory

Stock on hand - Hampton Downs	16,891	15,498
Stock on hand - Huntly	-	9,209
Stock on hand - Raglan	3,971	7,184
Total Inventory	20,862	31,891

NOTES 2019 2018

4. Analysis of Liabilities**Creditors and accrued expenses**

Accounts Payable	10,466	26,052
Visa Card	534	40
GST	9,486	12,644
Income Received In Advance	-	1,252
Total Creditors and accrued expenses	20,486	39,989

Other current liabilities

GEM Visa Loan - Current Portion	-	979
Total Other current liabilities	-	979

NOTES 2019 2018

5. Property, Plant and Equipment**Buildings**

Buildings and Improvements	4,743	4,743
Accumulated depreciation - buildings and improvements	(2,598)	(2,386)
Total Buildings	2,145	2,357

Motor Vehicles

Vehicles	35,009	49,427
Accumulated depreciation - vehicles	(31,255)	(44,455)
Total Motor Vehicles	3,754	4,972

Furniture and Fittings

Furniture and fittings	14,410	9,499
Accumulated depreciation - furniture and fittings	(3,831)	(2,050)
Total Furniture and Fittings	10,580	7,450

Office Equipment

Office equipment	16,091	16,091
Accumulated depreciation - office equipment	(15,193)	(15,094)
Total Office Equipment	898	997

Computers and Software

Computers and software	23,466	23,466
Accumulated depreciation - computers and software	(19,473)	(14,765)
Total Computers and Software	3,993	8,701

Total Property, Plant and Equipment

21,370 24,476

	NOTES	2019	2018
6. Accumulated Funds			
Accumulated Funds			
Opening Balance		261,058	334,373
Accumulated surpluses or (deficits)			
Timing adjustment		-	846
Current year earnings		(46,283)	(74,161)
Total Accumulated surpluses or (deficits)		(46,283)	(73,315)
Total Accumulated Funds		214,774	261,058
Reserves	7	351	351
Total Accumulated Funds		215,125	261,409
	NOTES	2019	2018

7. Breakdown of Reserves

Reserves		2019	2018
Capital gain		351	351
Total Reserves		351	351

A capital gain of \$351 was calculated upon disposal of assets during the year ended 30 June 2017.

8. Commitments

There are no commitments as at 30 June 2019 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019 (Last year - nil).

10. Related Parties

There were no transactions involving related parties during the financial year. (Last year - nil)

11. Events After the Balance Date

There were no events occurring after 30 June 2019 that would have an effect on the financial position of Waikato Enterprise Agency.

Further to the note for the previous year, Waikato Enterprise Agency did renew the contract for the Raglan i-Site during the year ended 30 June 2019, and the contract continues to 31 March 2020. The Huntly i-Site was closed in March 2019.

(Last year - Waikato Enterprise Agency had a contract with the Waikato District Council to operate the i-Sites in Huntly and Raglan. An extension to this contract was confirmed by Council on 17 August 2018. The extended contract expired 31 March 2019. Waikato Enterprise Agency did not intend to seek a renewal of the contract.)

Both the Raglan and Huntly i-Sites operate as community services, supporting local businesses and community groups through the promotion and sales of hospitality services, commodities, and event tickets, as well as providing employees with opportunities to upskill. Both sites generated losses in the 2017 and 2018 financial years, and therefore Waikato Enterprise Agency will be in a stronger financial position at the expiry of the contract.)

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

13. Correction of Errors

There were no substantial errors requiring correction in the year ended 30 June 2019. (Last year - nil)

Auditors' Report

**Waikato Enterprise Agency
For the year ended 30 June 2019**

Open Meeting

To	Discretionary and Funding Committee
From	Clive Morgan General Manager Community Growth
Date	30 October 2020
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
Reference #	GOV0514 / 2930166
Report Title	Ngaruawahia Volunteer Fire Brigade – Certification for Personal Water Craft Training

1. EXECUTIVE SUMMARY

The purpose of this report is to present an application for funding from Ngaruawahia Volunteer Fire Brigade, towards the cost of Certification Training for Personal Water Craft Training (Jet Skis) enabling Swift Water Rescue (six people), plus multiple clothing and Water Safety Kits.

2. RECOMMENDATION

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

AND THAT an allocation of \$..... is made to the **Ngaruawahia Volunteer Fire Brigade** towards the cost of **Certification Training for Personal Water Craft Training (Jet Skis)** enabling **Swift Water Rescue (six people)**, plus multiple clothing and **Water Safety Kits**;

OR

AND THAT the request from the **Ngaruawahia Volunteer Fire Brigade** towards the cost of **Certification Training for Personal Water Craft Training (Jet Skis)** enabling **Swift Water Rescue (six people)**, plus multiple clothing and **Water Safety Kits** is declined / deferred until for the following reasons:

3. BACKGROUND

Ngaruawahia Volunteer Fire Brigade (NVFB) currently consists of 29 members that are available 24/7 to provide a wide range of essential services to the community. NVFB joined the jet ski response fleet mid-2018, with capacity stretched since then, as only a small number of volunteers are currently certified to conduct Swift Water Rescues.

Services extend throughout the district and along the coastline, with responders having had to assist people in the water, vessels sinking and/or demobilised and assist Police and Urban Search And Rescue (USAR) with water searches. Equally, responders assist smaller rural brigades, with their specialised emergency response functions, for which these brigades are not able to undertake.

Certification Training for PWC (Jet Skis), enabling Swift Water Rescue, does not fall under the Fire and Emergency NZ training regime, rather it is provided through Maritime NZ. Training includes: reading water flow and current conditions, motor vessel operations training and general skipper / motor vessel operational requirements. Additionally, the six learners will require multiple clothing and water safety kits.

4. OPTIONS CONSIDERED

- 4.1 That the application is approved and an allocation of partial or full funding requested by made.
- 4.2 That the application is declined.
- 4.3 That the application is deferred.

5. FINANCIAL

Funding is available to allocate for the year.

The project is noted to cost \$9,251.80. NVFB is seeking funding of 9,251.80 towards the cost of Certification Training for Personal Water Craft Training (Jet Skis) enabling Swift Water Rescue (six people), plus multiple clothing and Water Safety Kits.

GST Registered	Yes
Set of Accounts supplied	No
Previous funding has been received by this organisation	No

6. 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.

7. ATTACHMENT

Ngaruawahia Volunteer Fire Brigade – Certification Training for Personal Water Craft Training

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@waidc.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@waidc.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 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 I – Your details

1. Name of your organisation and contact person

Ngaruawahia Volunteer Fire Brigade

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

Protecting and preserving life, preventing or limiting injury, damage to property land and the environment. for more information please refer to our cover letter.

3. Phone number/s

4. Email / Address

Lorraine.Dunmall@fireandemergency.nz

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

CC32595

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

Additional water safety & motor vessel operators to increase the number of volunteers able to respond water emergencies.

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

twenty nine and two pending

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

A greater water response and service appropriate to the greater area from port Waikato to Karapiro and the network of rivers and streams throughout the greater Waikato area.

Are you GST registered? No Yes GST Number 01091957 / _____

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	\$	\$ 9,251.80
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)
Training	\$	\$ 4,200.00 <input type="checkbox"/>
Multiple Clothing items 6xpsn (as per quote)	\$	\$ 4,166.90 <input type="checkbox"/>
Water safety kit	\$	\$ 884.90 <input type="checkbox"/>
	\$	\$
	\$	\$
	\$	\$
Total Funds being sought from <u>WDC</u>	Total B	\$ 9,251.80 <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:

N/A

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: 02/10/2020

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

Name: _____ Date: 02/10/2020

Position in organisation (tick which applies) Chairman Secretary Treasurer

Signature: _____ **Date:** _____

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

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

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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: 02/10/2020

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

Name: _____ Date: 02/10/2020

Position in organisation (tick which applies) Chairman Secretary Treasurer

Signature: Lorraine Dunmall Digitally signed by Lorraine Dunmall
Date: 2020.10.27 17:49:52 +13'00' Date: 02/10/2020

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

Introduction to the Ngaruawahia Volunteer Fire Brigade

The Fire and Emergency New Zealand Act 2017 combined urban and rural fire services into a single, integrated fire and emergency services organisation – Fire and Emergency NZ (FENZ), with a mandate to provide a wide range of services for communities. The principle objectives of FENZ are:

- Reducing the incidence of unwanted fires and the associated risk to life and property, and
- Protecting and preserving life, and preventing or limiting injury, damage to property, land and the environment.

As well as the above principle, the Act includes the following additional functions we may do if we have capability and capacity, and provided this does not affect our ability to carry out our main functions.

Responding to:

- medical emergencies
- maritime incidents
- weather events, natural hazard events and disasters
- incidents where substances present a risk to people, property or the environment
- Promoting safe handling, labelling, signage, storage and transportation of hazardous substances.
- Performing other rescues.
- Providing assistance at transport incidents.
- any other situation where we can assist.

The Ngaruawahia Volunteer Fire Brigade currently has 29 active members and responds to in excess of 200 calls a year. This year to date (January to October we have already responded to 264 calls.) These calls range from backyard, scrub, forest and structure/dwelling fires, to motor vehicle accidents, cardiac arrests (and other medical assist for ambulance), trees down and flooding and supporting the other brigades and communities throughout the entire region two. (greater Waikato). We are all volunteers and we are available 24 hours a day, seven days a week.

The Ngaruawahia VFB Jetski has been responding to incidents on water since it joined the response fleet in mid-2018. These have ranged from people in the water, vessels sinking and/or demobilised and assisting NZ Police and USAR with water searches.

We have a wide region to cover that has a number of large and small rivers and streams, lakes and coastlines that the Jetski and NVFB covers, assisting the smaller rural brigades with the more specialised emergency response functions that the rural brigades are not able to undertake.

Training to be able to respond on the water does not fall under FENZ training regime, rather it is part of Maritime NZ. We have found that our small pool of volunteers that are appropriately trained to operate and assist on the water is being stretched and we need to increase our response numbers to better spread the load.

The training required to respond on the water is Swift Water Rescue, reading water flow and current conditions, motor vessel operations training, and general skipper/motor vessel operational requirements. These courses are only run by xxxx

There are also the additional requirements needed by our members, including appropriate type of clothing needed for these calls, and additional water safety kits.

The type of clothing required for these rescues are cold water suits from xxx. These are specifically needed to protect those on the water from hypothermia to allow them to spend the time needed to perform the water rescues.

The water safety kits include life jackets and helmets for those support crew assisting the Jetski operators from the shoreline. One additional water safety kit would be of huge benefit to the brigade.

All of these items are of huge benefit to the brigade and would allow us to continue to look after our communities around the water bodies of the Waikato region.

We thank you for your support and assistance in helping us achieving these goals and upgrading our equipment portfolio with these valuable resources, which continues to allow us to help our immediate and wider communities.



Powerboat Training NZ

ATLANTIC 21 LTD
 15 Township Road
 Waitakere Auckland 0816
 New Zealand
 info@powerboat-training.co.nz
 www.powerboat-training.co.nz
 GST No.: 104-091-617

Quote: 19

Quote

Quote date: 22/10/2020

Bill to:
 Waikato Council

Expiry:
 31/12/2020

DESCRIPTION	TAX TYPE	AMOUNT (ex GST)
PWC course x 6	GST	3,600.00
Certification x 6	GST	600.00
Sub-Total (ex GST):		\$4,200.00
GST:		\$630.00
TOTAL (inc GST):		\$4,830.00

Notes

Neil Hancock
 Ngaruawahia Fire Service

RE: Water Safety quote kit received on Wed 4/11/2020 1:28 pm

Hi Lorraine

The cost for a 2-person water safety kits is \$1017.64. I am waiting on a updated and confirmed quote from supplier and will forward when received

Regards

B. A. Nilson

Bruce Nilson

Equipment Coordinator – Ngā tai ki te Puku (Region 2)

Organisational Strategy & Capability Development Branch



M: 027 801 4221

Bruce.nilson@fireandemergency.nz

www.fireandemergency.nz

Quote #: 000001689

Quote Date: 5/11/2020

Quote Expiry Date: 11/11/2020

Quoter: Rudee Lim

QUOTATION FOR:

Iorraine Dunmall
 Ngaruawahia Volunteer Fire Brigade
 n/r
 n/r, n/r, Auckland, n/r
 New Zealand
 T: 027-5036749

Iorraine Dunmall
 Ngaruawahia Volunteer Fire Brigade
 n/r
 n/r, n/r, Auckland, n/r
 New Zealand
 T: 027-5036749

QTY	Product Name	SKU	Why Pay	Unit Price	Subtotal
1	Aropec AquaThermal Pants M	PT-5K48M-AT-M	\$199.00	\$199.00	\$199.00
1	Aropec AquaThermal Pants L	PT-5K48M-AT-L	\$199.00	\$199.00	\$199.00
4	Aropec AquaThermal Pants XL	PT-5K48M-AT-XL	\$199.00	\$199.00	\$796.00
1	Aropec Aircraft Carrier 5mm Neoprene Zipper Dive Boots US9	BT-97A72-BK-9	\$119.00	\$119.00	\$119.00
1	Aropec Aircraft Carrier 5mm Neoprene Zipper Dive Boots US10	BT-97A72-BK-10	\$119.00	\$119.00	\$119.00
3	Aropec Aircraft Carrier 5mm Neoprene Zipper Dive Boots US11	BT-97A72-BK-11	\$119.00	\$119.00	\$357.00
1	Aropec Aircraft Carrier 5mm Neoprene Zipper Dive Boots US12	BT-97A72-BK-12	\$119.00	\$119.00	\$119.00
1	Musto Essential Sailing Long Finger Gloves Black L	80101-AUGL002BL	\$59.99	\$59.99	\$59.99
2	Musto Essential Sailing Long Finger Gloves Black M	80101-AUGL002BM	\$59.99	\$59.99	\$119.98
3	Musto Essential Sailing Long Finger Gloves Black XL	80101-AUGL002BX L	\$59.99	\$59.99	\$179.97
4	Musto BR1 Inshore Jacket Black 2XL	SMJK056B2XL	\$449.95	\$449.00	\$1,796.00
1	Musto BR1 Inshore Jacket Black L	SMJK056BL	\$449.95	\$409.00	\$409.00
1	Musto BR1 Inshore Jacket Black XL	SMJK056BXL	\$449.95	\$319.00	\$319.00

Subtotal incl GST: \$4,791.94

Grand Total: \$4,791.94

(Total includes GST. GST Content:\$625.04)

This quote is subject to availability. No rain checks. No substitutions

Ngaruawahia Volunteer Fire Brigade**Performance Report****For the year ended:
31 March 2020****Contents**

	Page
Non-Financial Information:	
Entity Information	1
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Financial Information:	
Statement of Receipts and Payments	3
Statement of Resources and Commitments	4
Notes to the Performance Report	5
Independent Review Report	8

Ngaruawahia Volunteer Fire Brigade

Entity Information

"Who are we?", "Why do we exist?"

For the year ended:
31 March 2020

Legal Name of Entity:*	Ngaruawahia Volunteer Fire Brigade
Type of Entity and Legal Basis (If any):*	Registered Charity
Registration Number:	CC32595

Entity's Purpose or Mission: *

The Brigades purpose is to reduce life loss, suffering and damage in our community through effective management of fire risks and education. Respond to emergencies that threaten people, property or environment.

Entity Structure: *

The brigade consists of a Chief Fire Officer, Deputy Chief Fire Officer, 3 Senior Station Officers along with 4 Station Officers & 18 fire fighting personnel. In addition to our operational personnel, we have 3 in operational support. Those that hold officer rank along with secretary, treasurer and 2 brigade representatives make up our brigade management team of 30 members as of this reporting date.

Main Sources of the Entity's Cash and Resources: *

The brigade relies on Fire & Emergency New Zealand (FENZ) for grants, fundraising activities within the community, donations from the public & businesses around the area and other grants.

Main Methods Used by the Entity to Raise Funds: *

The main methods of funds for the brigade comes from FENZ in the form of grants. The brigade also holds an annual golf tournament which generates funds as well as receiving public donations.

Entity's Reliance on Volunteers and Donated Goods or Services: *

The brigade relies on volunteer time, expertise & dedication in many essential roles within the brigade. Accountabilities must be met with positions relating to governance, accounting and administrating and leadership.

Contact details

Physical Address:	
Postal Address:	PO Box 7, Ngaruawahia 3742
Phone/Fax:	Juleen (Treasurer)
Email/Website:	juleen.alphors@fireandemergency.co.nz



**Ngaruawahia Volunteer Fire Brigade
Statement of Service Performance**

"What did we do?"
For the year ended
31 March 2020

Description of the Entity's Outcomes:
This year the Archgola was built therefore completing the Atrium area and providing us with an extended covered area for a Training and Social Room. This was achieved from Grant Funding. In addition to this, our Brigade decided our annual fundraising event will contribute towards the cost of curtain sides.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year	Last Year
Archgola Construction	\$ 26,608.00	\$ -

Additional Output Measures:
COVID-19 - Due to lockdown In March 2020 we had minimal contact as a whole brigade. Our focus was on the wellbeing of our members and their families, therefore we do not have any projects planned for this coming year.



Ngaruawahia Volunteer Fire Brigade

Statement of Receipts and Payments

"How was it funded?" and "What did it cost?"

For the year ended:

31 March 2020

	Notes	Actual This Year \$	Actual Last Year \$
Operating Receipts			
Donations, fundraising and other similar receipts*	2	64,178	65,298
Fees, subscriptions and other receipts from members*	2	2,072	2,946
Receipts from providing goods or services*	2	455	447
Interest, dividends and other investment income receipts*	2	13	8
Other operating receipts	2	144	-
Total Operating Receipts		66,862	68,699
Operating Payments			
Payments related to public fundraising*	3	2,242	3,363
Volunteer and employee related payments*	3	5,205	-
Payments related to providing goods or services*	3	1,726	1,656
Grants and donations paid*	3	-	-
Other operating payments	3	29,422	26,119
Total Operating Payments		38,595	31,138
Operating Surplus or (Deficit)		28,267	37,561
Capital Payments			
Purchase of resources*		26,608	22,912
Increase/(Decrease) in Bank Accounts and Cash*		1,659	14,649
Bank accounts and cash at the beginning of the financial year*		26,074	11,425
Bank Accounts and Cash at the End of the Financial Year*		27,733	26,074
Represented by:*			
Westpac Grant Account		805	5,011
Westpac 02 Account		3,044	3,637
Westpac Bar Account		4,201	3,899
Westpac No 3 Account		19,683	13,527
Total Bank Accounts and Cash at the End of the Financial Year*		27,733	26,074



Ngaruawahia Volunteer Fire Brigade
Statement of Resources and Commitments
 "what the entity owns?" and "what the entity owes?"

As at
 31 March 2020

SCHEDULE OF RESOURCES		This Year	Last Year
		\$	\$
Bank Accounts and Cash (from Statement of Receipts and Payments)*		27,733	26,074
Money Held on Behalf of Others*			
Description*		Amount*	Amount*
Money Owed to the Entity*			
Description*		Amount*	Amount*
GST receivable		1,461	803
Other Resources*			
Description and Source of Value* (cost or current value required if practicable to obtain)		Cost or Current Value*	Cost or Current Value*
Land and Buildings		51,906	25,886
Motor Vehicles		40,506	40,506
Plant & Equipment		115,671	115,083
Inventory on hand at cost		632	-
SCHEDULE OF COMMITMENTS		This Year	Last Year
		\$	\$
Money Payable by the Entity*			
Description*		Amount*	Amount*
GST payable		-	-



Ngaruawahia Volunteer Fire Brigade**Notes to the Performance Report**

For the year ended
31 March 2020

Note 1: Accounting Policies "How did we do our accounting"**Basis of Preparation***

Ngaruawahia Volunteer Fire Brigade is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)*

Ngaruawahia Volunteer Fire Brigade is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.



Ngaruawahia Volunteer Fire Brigade

Notes to the Performance Report

For the year ended
31 March 2020

Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year	Last Year
Fundraising receipts		\$	\$
	Golf Tournament	12,678	11,535
	Total	12,678	11,535

Receipt Item	Analysis	This Year	Last Year
Grants and donations		\$	\$
	NZ Fire Service Grants	17,596	17,517
	Donations	5,872	14,855
	Grants - Other	28,032	21,391
	Total	51,500	53,763

Receipt Item	Analysis	This Year	Last Year
Fees, subscriptions and other receipts from members		\$	\$
	Bar Sales	2,072	2,946
	Total	2,072	2,946

Receipt Item	Analysis	This Year	Last Year
Receipts from providing goods or services		\$	\$
	NZ Fire Service Reimbursements	455	447
	Total	455	447

Receipt Item	Analysis	This Year	Last Year
Interest, dividends and other investment income receipts		\$	\$
	Interest	13	8
	Total	13	8

Receipt Item	Analysis	This Year	Last Year
Other receipts		\$	\$
	Other	100	-
	Insurance Refund	44	-
	Total	144	-

Ngaruawahia Volunteer Fire Brigade

Notes to the Performance Report

For the year ended
31 March 2020

Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year	Last Year
Payments related to public fundraising		\$	\$
	Golf Tournament Expenses	2,242	3,363
	Total	2,242	3,363

Payment Item	Analysis	This Year	Last Year
Volunteer and employee related payments		\$	\$
	Honorarys	5,205	-
	Total	5,205	-

Payment Item	Analysis	This Year	Last Year
Payments related to providing goods or services		\$	\$
	Printing & Stationery	286	23
	Computer Expenses	605	605
	Administration and overhead costs	835	1,028
Total		1,726	1,656

Payment Item	Analysis	This Year	Last Year
Grants and donations paid		\$	\$
	Donations	-	-
Total		-	-

Payment Item	Analysis	This Year	Last Year
Other operating payments		\$	\$
	Subscriptions/Permits/Membership fees	1,709	1,231
	Social Events	14,150	11,617
	Vehicle Expenses	1,211	6,002
	UFBA Medals/Certificates	3,250	3,954
	Gifts	1,533	926
	Other	7,404	2,115
	Training & Conference Expenses	165	274
Total		29,422	26,119

Payment Item	Analysis	This Year	Last Year
Capital payments		\$	\$
	Purchase of Equipment	26,608	9,393
	Purchase of Land and Buildings	-	13,519
Total		26,608	22,912



AUDITORS REPORT

TO THE MEMBERS OF NGARUAWAHIA VOLUNTEER FIRE BRIGADE FOR THE YEAR ENDED 31 March 2020

I have audited the attached financial statements for Ngaruawahia Volunteer Fire Brigade. The financial statements provide information about the past financial performance of the Centre and its financial position as at 31 March 2020. This information is stated in accordance with the accounting policies set out with these statements.

Brigade Responsibilities

Ngaruawahia Volunteer Fire Brigade is responsible for the preparation of financial statements which fairly reflects its position as at 31 March 2020 and of the results of its activities for the year ended on that date.

Auditor's responsibilities

It is my responsibility to express an independent opinion for the financial statements presented by the Society and report my opinion.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

- The significant estimates and judgement made by the Society in the preparation of the financial statements; and
- Whether the accounting policies are appropriate to the circumstances, consistently applied and adequately disclosed.

I conducted an audit in accordance with generally accepted auditing standards in New Zealand, except that my work was limited as explained below. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary. I obtained sufficient evidence to give a reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

In my opinion, the financial statements fairly reflect the results of the activities and the financial position of the Society as at 31 March 2020.

My audit report was completed on 25 September 2020 and my unqualified opinion is expressed as at that date.


Graham Haines ACCM, DipMgtSt



Open Meeting

To	Discretionary and Funding Committee
From	Clive Morgan General Manager Community Growth
Date	28 October 2020
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
Reference #	GOV0514 / 2925430
Report Title	Pukemokemoke Bush Trust - Extending the existing car park boundary

1. EXECUTIVE SUMMARY

The purpose of this report is to present an application for funding from the Pukemokemoke Bush Trust (Trust) towards the cost of extending the existing car park boundary.

2. RECOMMENDATION

THAT the report from the General Manager Community Growth be received;

AND THAT an allocation of \$..... is made to the Pukemokemoke Bush Trust towards the cost of extending the existing car park boundary;

OR

AND THAT the request from the Pukemokemoke Bush Trust towards the cost of extending the existing car park boundary is declined / deferred until for the following reasons:

3. BACKGROUND

Pukemokemoke Bush Trust administrates a 40-hectare bush reserve open to the public as a walkway and educational environmental outdoor learning centre.

The current car park area has become a health and safety risk, as there is now limited spaces available to park during peak times ie on weekends and public holidays.

The Trust has been gifted a neighbouring parcel of land to extend the current car park area and are seeking a grant towards the costs associated with Council's resource consenting and certification fees.

The following companies are involved in this project:

- CKL Surveyors Ltd
- Fulton Hogan – Development of the site
- Allen Needham Solicitors
- Waikato District Council.

Allen Needham Solicitors have indicated to discount their fees under their social CapEx model.

4. OPTIONS CONSIDERED

- 4.1 That the application is approved and an allocation of partial or full funding requested by made.
- 4.2 That the application is declined.
- 4.3 That the application is deferred.

5. FINANCIAL

Funding is available to allocate for the year.

The project is noted to cost \$40,000.00. Pukemokemoke Bush Trust is seeking funding of \$7,187.00 towards the cost of extending the existing car park boundary.

GST Registered	No
Set of Accounts supplied	Yes
Previous funding has been received by this organisation	Yes

6. 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.

7. ATTACHMENT

Pukemokemoke Bush Trust - Extending the existing car park boundary

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@waidc.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@waidc.govt.nz)

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

1. Discretionary and Funding Committee

Project Fund (Rural Ward Areas)

Event Fund

OR

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

Raglan

Taupiri

Onewhero-Tuakau

Ngaruawahia

Huntly

Te Kauwhata

Meremere

Section I – Your details

1. Name of your organisation and contact person

David Johnstone Pukemokemoke Bush Trust contact
Kevin Sweeney

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

DJPBT administers a 40ha Bush Reserve. The object of the Trust is to conserve, develop, manage and maintain the associated fauna and flora for the enjoyment of the public

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 <u>total</u> cost of your project/event	\$40,000	\$
Existing funds available for the project. Include any projected income i.e. ticket sales, merchandise etc.	15,000	
Total A	\$25,000	\$

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)
Resource Consent Application Fees	\$5175	\$
Condition auditing and Certification fees	\$2012	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total Funds being sought from WDC	Total B	\$
	\$7187	\$

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:

Whilst there is no \$ values we can provide CKL - the surveyors, Fulton Hogan - the development of the parking area and our Solicitors have indicated a willingness to discount their fees under their Social Capex models where they integrate social and environmental issues in their business

3. Phone number/s

Kevin Sweeney (secretary/treasurer)

4. Email / Address

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

CC 26044

Section 2 – Your event / project

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

Extending Car parking. An immediate neighbour has donated land. All fees in relation to this have to be met by the Trust

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

CKL - Surveyors, Fulton Hogan - Development of the site, Allen Needham - Solicitors, WDC

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

The current parking area is completely inadequate particularly at weekends. It is concerning from a safety point of view that the overflow from the carpark is on the roadside of Tauhei road. It will allow buses that transport school visitors to turn around.

Are you GST registered? No Yes GST Number / /

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 requirements1. **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)

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
Conservation Fund	Native Plants for Restoration of Bush Reserve	5/8/20	\$2993-40
Wellbeing Trust	2 composting Toilets	12/8/20	\$8000-00

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: Kevin Russell Sweeney Date: 21/09/2020

Position in organisation (tick which applies) Chairman Secretary Treasurer

Signature: K.R. Sweeney Date: 21/09/2020

*Incomplete applications will not be accepted and will be returned

Further to the above, I would like to add the following.

This complete project has no quotes because of the nature of it. It has many elements to the costings because of the unknown variables around time, and the conditions WDC will require, to facilitate transfer of title. So, the only basis we can work on are those estimates that CKL have included in their estimation of costs, and our own estimations as to solicitors' fees and the contracting work around establishing the surface of the carpark.

The total cost of the project as stipulated in the application is \$40000 made up of the following.

Surveying fees	\$18000
Council fees	\$ 7500
Linz	\$ 1000
Solicitor	\$ 2500
Development	<u>\$ 11000</u>
	\$40000

Existing Funds of \$15000 are those that we have obtained from WEL ENERGY TRUST for this project.

As I have said in the application, those businesses involved in the project have indicated a willingness to discount their fees, so David Johnstone Pukemokemoke Bush Trustees believe that with the goodwill of all parties involved, this will enable the DJPBT to reduce the cost of the total project. However, that been said, the DJPBT has other funds that could be made available but would put other projects on hold that have been funded by other grants. This would mean we would have to go back to those that have funded targeted projects and ask for their permission to rechanneled their contribution, which they may not agree to.

David Johnstone Pukemokemoke Bush Trust has been greatly supported by WDC over many years and respectfully ask that you will continue with that support through a positive answer to our application.

Thanking you

Regards

Kevin Swney (secretary/treasurer)

Estimate of Costs



Planning | Surveying | Engineering | Environment

CLIENT	The David Johnstone Pukemokemoke Bush Trust ⁷⁵
JOB REF NUMBER	B20001
PROPERTY DESCRIPTION	Part Tauhei 5A Block (SA609/287)
ADDRESS	Tauhei Road, Tauhei
JOB DETAILS	Boundary Relocation
DATE	30 June 2020

ITEM	Estimated Price per Lot	Number of Additional Lots	CKL Costs (Estimated Price)	External Costs (Estimated Price)
PROJECT ADMINISTRATION				
1 Project Administration			\$500.00	
PLANNING				
3 Subdivision Planning			\$4,500.00	
5 Review Resource Consent conditions, consult with client/council			\$500.00	
Subtotal Planning:			\$5,000.00	
SURVEYING				
15 Land Transfer Survey			\$8,500.00	
16 Apply for Section 223 certificate			\$300.00	
17 Apply for Section 224 certificate			\$1,500.00	
Subtotal Surveying:			\$10,300.00	
DISBURSEMENTS				
23 Disbursements (Actual and reasonable costs +15%)			Unknown	
EXTERNAL ORGANISATIONS (estimated costs only)				
25 Territorial Local Authority fees (Resource Consent application deposit fees)				\$4,500.00
26 Territorial Local Authority fees (Condition auditing and certification fees)				\$1,750.00
27 LINZ survey lodgement fees (to be paid on your behalf)				\$950.00
Subtotal External Organisations est:				\$7,200.00
28a Development contribution				NA
m Your Solicitor's fees for new titles (check with your solicitor)				Unknown
Total Costs (Excl. GST)			\$15,800.00	\$7,200.00
GST			\$2,370.00	\$1,080.00
Total Costs (Incl. GST)			\$18,170.00	\$8,280.00

Notes

- All costs are subject to Preliminary Investigation, issue of Resource Consent, Engineering Design, and Tender of Civil Works.
- Should any additional costs be encountered for any reason, the client will be notified as soon as possible.
- Accounts relating to CKL Surveys Ltd will be rendered on a monthly basis at the discretion of CKL Surveys Ltd.
- Unknown costs are those which will vary depending on subdivision layout and assessment of the District Plan or those to be provided by others.
- AOR = Available on request, if required.
- Item 3 excludes the cost of obtaining written consent from neighbouring owners / occupiers (if this is required).
- Items 3 & 25 are based on the subdivision consent application being assessed as a Restricted Discretionary Activity
- Item 15 is subject to availability of Datum 2000 / locating of sufficient survey definition / survey fix of the natural boundary.

NB Costs valid for 90 days

Signed and Accepted by Client: _____

DATED

16th NOVEMBER

1994.

DAVID JOHNSTONE
PUKEMOKEMOKE BUSH TRUST
DEED

TANNER FITZGERALD GETTY
SOLICITORS
HAMILTON

2. THE Trust Fund shall comprise the Pukemokemoke Bush and all other property of whatsoever nature acquired by or vested in the Trustees pursuant to the provisions of this Deed and shall include all donations gifts bequests legacies moneys and other property (real or personal) contributed to the Trust Fund or received by the Trustees from any person or source whatsoever for the purposes of this Deed or any of them and the investments from time to time representing the same.
3. THE objects of the Trust are to:
- (a) Conserve, develop, maintain and manage the Pukemokemoke Bush and its associated fauna and flora.
 - (b) To acquire by purchase or otherwise other areas of bush indigenous or native to New Zealand which are in the opinion of the Trustees worthy of preservation and development and to conserve, develop, manage and maintain the same and their associated fauna and flora.
 - (c) To assist in the conservation development and maintenance of such other areas of indigenous or native bush as the Trustee may at any time determine.
 - (d) To permit and encourage public access to the Pukemokemoke Bush and all other areas of native or indigenous bush from time to time held by the Trust.
 - (e) To co-operate with and assist and/or support in any way any other Trust, Organisation or Society established for purposes similar to those of this Trust.
 - (f) To assist with and/or participate in the conservation, management and/or development of any land set aside as a Reserve either under the Reserves Act

- (m) To use their best endeavours to raise moneys and to solicit donations, bequests, endowments and the like from the public, private individuals and organisations for the purposes of the Trust.
- (n) To do all things which are in the opinion of the Trustees at any time and from time to time conducive to the attainment of the objects of this Trust or any of them and the conservation, management, maintenance or development of the natural environment in New Zealand.
- (o) To enter into a Conservation Covenant with the Crown or any Local Authority in terms of Section 77 Reserves Act 1977.

4. TRUSTEES

- A. The Trustees shall be those persons whose names appear as Trustees shall be the Trustees who together with such persons as may be appointed or elected as Trustees in accordance with the provisions of this Deed and shall hold office for a period of five (5) years (subject as hereinafter appears) from the date of this Deed or the date of their appointment or election as the case may be.
- B.
 - (i) There shall be not less than three (3) Trustees nor more than seven (7) Trustees.
 - (ii) The Trustees shall (subject as hereinafter appears) hold office for a period of five (5) years.
 - (iii) One (1) Trustee shall be appointed by the Waikato District Council ("The Council's Trustee").

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- (a) By writing under his or her own hand addressed to the secretary resigns their office.
 - (b) Shall become bankrupt or insolvent
 - (c) Shall become insane or unsound mind
 - (d) Shall be convicted of an indictable offence
 - (e) Shall be absent from three consecutive meetings of the Trustees without leave.
 - (f) Shall die
 - (g) Shall be relieved from office by a unanimous resolution of all the other Trustees.
- (viii) Founder's Trustees shall be deemed to be appointed on production to the Secretary of a letter to that effect under the hand of the Founder.
- (ix) The Council's Trustee shall be deemed to be appointed on the production to the secretary of a letter to that effect under the hand of the Chairman of the Waikato District Council.
- (x) Any Trustees elected by the Members shall be deemed to be elected on the production to the secretary of a memorandum to that effect under the hand of the Chairman of the Meeting at which they were elected.

5. SECRETARY. The Trustees shall appoint a secretary (who may be a Trustee) to the Board of Trustees on such terms and conditions as they shall determine.

6. MEETINGS OF TRUSTEES

- (i) The Trustees shall hold an annual general meeting within three (3) months of the end of each financial year.

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- (i) all appointments of permanent officers
 - (ii) the names of all persons present at any meeting
 - (iii) all resolutions and proceedings of the Trustees
 - (iv) details of all such other matters as the Trustees may from time to time determine.
- (ix) Two (2) or more Trustees may at any time and the secretary shall upon the request in writing of not less than three (3) Trustees summon a meeting of the Board of Trustees.
- (x) At least seven (7) days notice of every meeting of the Trustees shall be given to every Trustee who is present in New Zealand at that time specifying the date time and place of the meeting and indicating the nature of the business likely to be conducted.
- (xi) Any notice of a meeting to be served on a Trustee may be served personally or be sending it through the post in a prepaid letter addressed to his last known place of residence in New Zealand. Any notice if served by post shall be deemed to have been served on the expiration of two (2) days from the date of posting.
- (xii) A resolution in writing signed by all the Trustees shall be as valid and effectual as if it had been passed at a meeting of the Trustees duly convened and held.
- 7. PATRON** The Trustees may at any time and from time to time appoint a Patron of the Trust for such period as the Trustees decide.

- (iv) The Management Committee shall elect from amongst its number a Chairman and Secretary who shall hold office for so long as they are members of the Management Committee and a majority of that Committee so determine.
- (b) The Trustees may at any time and from time to time establish such other Committee or Committees as seen desirable to them and such Committee or Committees shall have such functions and/or responsibilities, personnel and structure as the Trustees may from time to time determine. The Trustees may at any time dissolve any such committee, change its personnel and/or its structure and augment and/or revoke all or any of the powers and responsibilities from time to time given to it.

A Committee (including the Management Committee) may not:

- (a) Enter into any contract or agreement or arrangement for or on behalf of the Trust
- (b) Control invest or otherwise administer the funds of the Trust or pledge its credit or charge or mortgage its property.
- (c) Operate any Bank Account
- unless the Trustees have first given written approval pursuant to a valid resolution and then subject only to such conditions and limitations as the Trustees may impose.

9. MEMBERSHIP

- A. There shall be five (5) categories of membership namely:
1. (a) Life Membership
 - (b) Individual Membership
 - (c) Family Membership
 - (d) Junior Membership
 - (e) Foundation Membership

- H. A member or whatever category shall cease to be a member:
- (a) On their death or
 - (b) By their resignation or
 - (c) On their failure to pay the subscription within such period from time to time prescribed by the Trustees or
 - (d) In the case of a Corporation, Body Corporate or Society on its being wound up
 - (e) On the passing of a resolution by the Trustees pursuant to subparagraph (j) hereof.
- I. The Trustees may at any time in their absolute discretion reinstate a former member to membership on such terms as the Trustees shall decide.
- J. A member (including a Life Member) may at any time be removed from membership if in the opinion of the Trustees the conduct of that member has been or is likely to be detrimental to the interests of the Trust provided that the member has first been given the opportunity by the Trustees to show cause why their membership shall not be so terminated.
- K. The membership year shall be from the 1st April in any year to 31st March of the following year.

10. MEMBERSHIP ANNUAL GENERAL MEETINGS

- (a) An Inaugural Annual General Meeting of the members shall be held within six (6) months of the date of execution of this Trust Deed or within such extended period as the Trustees may determine.
- (b) Thereafter an Annual General Meeting of members shall be held no later than the 30th June in each year.

15. VOTING

All resolutions at any meeting of members shall be passed by a simple majority of members personally present and entitled to vote. All members personally present and in financial good standing shall have a vote except that:

- (a) A Family Member shall be entitled to only one vote and in the event of any dispute as to which of those persons consisting of a Family Member shall exercise such vote the matter shall be determined by their drawing lots.
- (b) A Member which is a Company or Body Corporate or Society may vote by its duly authorised representative; notice of such authorisation under the hand of such member or its secretary having first been given to the secretary.

No proxy votes shall be allowed.

16. CHAIRMAN OF MEMBERS The Members shall at each Annual General Meeting elect from amongst their number a Chairman who shall during the following year preside at all meetings of members at which he is personally present. The Chairman shall not have a casting vote but may if he is entitled to vote cast his vote in the ordinary way.

17. FUNCTION OF MEMBERS The function of Members is to assist the Trustees and the Management Committee in promoting the objects of the Trust and in particular to

- (a) Render all assistance to the Trustees and Management Committee in and about the business of the Trust.

19. COMMON SEAL

After incorporation the Trustees shall after incorporation obtain a Common Seal and make provision for its safe custody. The Trustees may from time to time by resolution change alter or adopt any new Seal as they may deem proper. The Common Seal shall only be affixed by authority of the Trustees previously given and shall be affixed in the presence of two Trustees or such other persons as the Trustees may specifically or from time to time authorise. Such persons shall affix their signatures to every document so sealed.

20. ACCOUNTS AND SECRETARIAL SERVICES

The Trustees may employ THE NEW ZEALAND GUARDIAN TRUST COMPANY LIMITED or any other person or company to carry out on the Trustees behalf such general secretarial managerial and/or accounting services for such period and on such terms as the Trustees may from time to time determine.

21. AUDIT

The Trustees shall cause true accounts to be kept in such manner as they think fit of all their receipts, credits, payments and liabilities and all other matters necessary for showing the true state and condition of the Trust and such accounts shall be audited at least once a year by a qualified person to be appointed by the Trustees. The financial year of the Trust shall end on 31st March of each year.

25. RECEIPT OF MONEYS

The Trustees shall have power to receive any money or property of any kind which at any time may be donated whether by will or gift or otherwise or delivered or transferred to the Trustee for any of the purposes of the Trust and subject to the terms on which such money or property shall be so donated, delivered or transferred and to the provisions of this deed the same shall be held upon and for the objects of the Trust and together with powers and discretions set out in this deed.

26. NO PERSONAL PROFIT TO BE DERIVED

- (a) Where any income is derived directly or indirectly from any business carried on by or on behalf of or for the benefit or advantage whether or not convertible into money or any income of any of the kinds referred to in Section 65(2) of the Income Tax Act 1976 is able to be afforded to, or received, gained, or derived by:
- (i) Any Trustee, or
 - (ii) Any shareholder or director of a company by which the business is carried on, or
 - (iii) Any Trustee who is a shareholder of a company by which the business is carried on, or
 - (iv) Any person where that person and any Trustee or shareholder or director referred to in any of the foregoing paragraphs of this clause are associated persons as that term is defined in Section 8 of the Income Tax Act 1976,
- no such person shall be able by virtue of that capacity in any way to determine

of trust and in particular no Trustee shall be bound to take or be liable for failure to take any proceedings against a co-trustee for any breach or alleged breach of trust committed by such co-trustees.

28. RESPONSIBILITY OF TRUSTEES

All acts done as a result of any meeting of the Trustees or of a committee of Trustees or by any person acting as a Trustee shall notwithstanding that it afterwards discovered that there was some defect in the appointment of any such Trustee or person acting as aforesaid or that they or any of them were for any reason disqualified be deemed as valid as if such defect had not existed.

29. DISTRIBUTION OF FUNDS ON A VOLUNTARY WINDING UP

On the voluntary dissolution or winding up of the Trust pursuant to Section 24 of the Charitable Trusts Act all surplus assets, after the payment of all costs, debts and liabilities, shall be disposed of to the Trustees of the David Johnstone Charitable Trust or to such charitable organisation or organisations within New Zealand agreed to by resolution of the Trustees and Members.

THE COMMON SEAL of the)
DAVID JOHNSTONE)
CHARITABLE TRUST was)
 hereunto affixed in the presence)
 of:)



[Handwritten signature]

[Handwritten signature]

SIGNED by GERTRUDE MARY)
LLOYD in the presence of:)

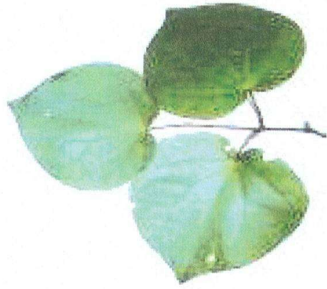
[Handwritten signature]) *G. M. Floyd*
[Handwritten signature]) *I.P.*
Accountant
T. Kawhata

SIGNED by DAVID KELLY)
LLOYD in the presence of:)

[Handwritten signature]) *David Kelly*
[Handwritten signature]) *I.P.*
Accountant
T. Kawhata

SIGNED by BROOKE DES)
FORGES in the presence of:)

[Handwritten signature]) *Brooke DesForges*
[Handwritten signature]
 Trust Officers
 Hamilton



**The David Johnstone
Pukemokemoke Bush Trust**

PERFORMANCE REPORT

For the year ended 31 March 2020

David Johnstone Pukemokemoke Bush Trust**Performance Report****For the year ended
31 March 2020****Contents**

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David Johnstone Pukemokemoke Bush Trust

Entity Information

"Who are we?", "Why do we exist?"

For the year ended

31 March 2020

Legal Name of Entity:	David Johnstone Pukemokemoke Bush Trust
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Type of Entity and Legal Basis (if any):	Charitable Trust
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Registration Number:	CC26044
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Entity's Purpose or Mission:

To conserve, develop, maintain and manage the Pukemokemoke Bush and its associated fauna and flora.

Entity Structure:

The entity is governed by trustees who are subject to the powers and discretions set out in the founding documentation and relevant legislation. The entity itself is specifically established to hold and protect assets for charitable purposes, as governed by the founding documentation and in accordance with the Charities Act 2005.

Main Sources of the Entity's Cash and Resources:

The entity's capital was funded by a donation/bequest from a private individual. This capital is invested and the income from this investment is used to advance the entity's purpose.

Main Methods Used by the Entity to Raise Funds:

The entity's primary funding source is from the parent trust; David Johnstone Charitable Trust, and applications for grants and donations.

Entity's Reliance on Volunteers and Donated Goods or Services:

The entity does not rely on volunteers or donated goods or services.

Contact details

Physical Address:	63 Crosby Road, Chartwell, Hamilton 3210
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Postal Address:	as above
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Phone/Fax:	07 855 8236
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Email/Website:	silvester@hnpl.net
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David Johnstone Pukemokemoke Bush Trust

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended
31 March 2020

Description of the Entity's Outcomes:

Advance the charitable purpose set out in the foundation documentation by making grants as income allows.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	Actual	Actual
	This Year	Last Year
Grants	Nil	Nil

Additional Output Measures:

During the year, the trustees and volunteers of Pukemokemoke planted 450 native trees and shrubs and have maintained and improved the track system of the reserve. Ongoing maintenance of grass and machinery has involved several dozen volunteers while weeding and site maintenance is the subject of monthly working bees. A major development was the funding and installation of a boot washing station to combat the kauri die-back organism.

David Johnstone Pukemokemoke Bush Trust

Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	29,189	14,200
Interest, dividends and other investment revenue	1	-	395
Total Revenue		29,189	14,595
Expenses			
Costs related to providing goods or services	2	11,556	11,156
Total Expenses		11,556	11,156
Surplus/(Deficit) for the Year		17,633	3,439

David Johnstone Pukemokemoke Bush Trust

Statement of Financial Position


"What the entity owns?" and "What the entity owes?"

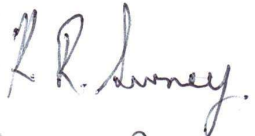
As at
31 March 2020

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	36,500	20,645
Total Current Assets		36,500	20,645
Non-Current Assets			
Property, plant and equipment	5	193,690	195,100
Total Non-Current Assets		193,690	195,100
Total Assets		230,190	215,745
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	-	1,607
Total Current Liabilities		-	1,607
Total Liabilities		-	1,607
Total Assets less Total Liabilities (Net Assets)		230,190	214,138
Accumulated Funds			
Trust Equity	6	230,190	214,138
Total Accumulated Funds		230,190	214,138

David Johnstone Pukemokemoke Bush Trust
Statement of Cash Flows
 "How the entity has received and used cash"
 For the year ended
 31 March 2020

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	29,189	14,200
Interest, dividends and other investment receipts	-	395
Cash was applied to:		
Payments to suppliers and employees	13,334	9,546
Net Cash Flows from Operating Activities	15,855	5,049
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	-	14,100
Net Cash Flows from Investing and Financing Activities	-	(14,100)
Net Increase / (Decrease) in Cash	15,855	(9,051)
Opening Cash	20,645	29,696
Closing Cash	36,500	20,645
This is represented by:		
Bank Accounts and Cash	36,500	20,645

12th August 2020

 CHAIRMAN
 WARWICK B. SWINESTER

12th August 2020

 trustee
 Kevin R Sweeney



David Johnstone Pukemokemoke Bush Trust

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended

31 March 2020

a) Basis of Preparation

David Johnstone Pukemokemoke Bush Trust is eligible and has elected to apply PBE-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has gross annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the equity will continue to operate in the foreseeable future.

b) Goods and Services Tax (GST)

All amounts are recorded GST inclusive as the Trust is not registered for GST.

c) Revenue Recognition

Donations, Fundraising and other similar revenue

Donations, funds raised and grants with no "use or return" condition are recorded as revenue when received.

Interest, dividends and other investment revenue

Interest is recorded as revenue as it is earned during the year.

d) Income Tax

David Johnstone Pukemokemoke Bush Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

e) Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

f) Property, Plant & Equipment

Property, plant and equipment are recognised at cost less aggregate depreciation and impairments.

Land is not depreciated. Depreciation has been calculated using the following methods and rates:

Boot wash station	10% straight-line
-------------------	-------------------

g) Changes in Accounting Policies

There have been no changes in accounting policies during the financial year.

David Johnstone Pukemokemoke Bush Trust

Notes to the Performance Report

For the year ended
31 March 2020

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue	David Johnstone Charitable Trust	-	14,100
	Other Donations Received	14,100	100
	Grant - Waikato District Council	15,089	-
	Total	29,189	14,200

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue	Interest	-	395
	Total	-	395

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Accounting Fees	5,788	5,434
	Advertising & Brochures	1,797	922
	Bank Fees	11	-
	Charities Commission Fee	540	-
	Depreciation	1,410	-
	Income Collection Charge	-	20
	Insurance	632	-
	Membership Fee - Hazard Co	-	828
	Philanthropy Fee	-	489
	Plants & Nursery	-	835
	Repairs & Maintenance	1,229	2,628
	Sundry Disbursements	149	-
	Total	11,556	11,156

Note 3 : Analysis of Assets

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Guardian Trust Account	-	20,645
	SBS Bank - Operating Account	16,500	-
	SBS Bank - Investment Account	20,000	-
	Total	36,500	20,645

David Johnstone Pukemokemoke Bush Trust

Notes to the Performance Report

For the year ended
31 March 2020

Note 4 : Analysis of Liabilities

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Accounts Payable	-	1,607
	Total	-	1,607

Note 5 : Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	181,000	-	-	-	181,000
Plant & Equipment	14,100	-		1,410	12,690
Total	195,100	-	-	1,410	193,690

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	181,000			-	181,000
Plant & Equipment		14,100			14,100
Total	181,000	14,100	-	-	195,100

David Johnstone Pukemokemoke Bush Trust

Notes to the Performance Report

For the year ended
31 March 2020

Note 6: Trust Equity

This Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	214,138	-	214,138
Prior Year Adjustment	-	(1,581)		(1,581)
Surplus/(Deficit)		17,633		17,633
Closing Balance	-	230,190	-	230,190

Last Year				
Description	Capital Contributed by Owners or Members	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	210,699	-	210,699
Surplus/(Deficit)		3,439		3,439
Closing Balance	-	214,138	-	214,138

Note 7 : Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 8 : Related Party Transactions

Funds of \$14,100 were received from David Johnstone Charitable Trust in the prior year for the purchase of the Boot Wash Station. No transactions were entered into in the current year.

Note 9 : Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. The COVID-19 lockdown period did not affect the Trust as the Bush reserve was shut down for that period and the Trust did not operate or enter into any transactions or arrangements during that time. (Last Year - nil)

INDEPENDENT AUDITOR'S REPORT

To the Trustees of David Johnstone Pukemokemoke Bush Trust

Report on the Audit of the Performance Report

Qualified Opinion

We have audited the performance report of David Johnstone Pukemokemoke Bush Trust ('the Trust') on pages 2 to 10, which comprises the statement of financial position as at 31 March 2020, and the entity information, the statement of service performance, statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable, and the accompanying performance report presents fairly, in all material respects, the entity information and the service performance for the year ended 31 March 2020, the financial position of the Trust as at 31 March 2020, and its financial performance and its cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-for-Profit) ('PBE SFR-A (NFP)').

Our report is made solely to the Trustees of the Trust. Our audit work has been undertaken so that we might state to the Trustees of the Trust those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees of the Trust as a body, for our audit work, for our report or for the opinions we have formed.

Basis for Qualified Opinion

The performance report of the Trust for the year ended 31 March 2019 was not audited, therefore we have been unable to obtain sufficient appropriate audit evidence that the statements were free of material misstatement. While we have satisfied ourselves regarding the material accuracy of the statement of financial position as at 31 March 2020, as we have not audited the comparative figures, any misstatements in the opening balances resulting from the prior year would have a corresponding effect on the statement of financial position as at 31 March 2020.

We conducted our audit of the statement of financial position, statement of financial performance, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements

(New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, David Johnstone Pukemokemoke Bush Trust.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible for:

- Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- The preparation and fair presentation of the performance report on behalf of the Trust, which comprises the statement of financial position as at 31 March 2020, and the entity information, the statement of service performance, statement of financial performance and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information, in accordance with PBE SFR-A (NFP), and
- Such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is 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 conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, 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.
- 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the 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 Trust'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 performance report 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 Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents fairly the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the 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.



BAKER TILLY STAPLES RODWAY AUDIT LIMITED

Hamilton, New Zealand

12 August 2020

Open Meeting

To	Discretionary and Funding Committee
From	Clive Morgan General Manager Community Growth
Date	28 October 2020
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
Reference #	GOV0514 / 2925429
Report Title	Puketaha School - Cricket batting area upgrade

1. EXECUTIVE SUMMARY

The purpose of this report is to present an application for funding from Puketaha School towards the cost of a cricket batting area upgrade, that includes new nets and artificial turf.

2. RECOMMENDATION

THAT the report from the General Manager Community Growth be received;

AND THAT an allocation of \$..... is made to the Puketaha School towards the cost of a cricket batting area upgrade, that includes new nets and artificial turf;

OR

AND THAT the request from the Puketaha School towards the cost of a cricket batting area upgrade, that includes new nets and artificial turf is declined / deferred until for the following reasons:

3. BACKGROUND

The cricket playing area at Puketaha School is open and accessible to the wider community and local cricket clubs from surrounding areas, after school, during weekends and public holidays.

Volunteers include 20 members of the PTA (Parent-Teacher Association) and 360 school parents who have actively raised and supported the fundraising for this project over the past year.

4. OPTIONS CONSIDERED

- 4.1 That the application is approved and an allocation of partial or full funding requested by made.
- 4.2 That the application is declined.
- 4.3 That the application is deferred.

5. FINANCIAL

Funding is available to allocate for the year.

The project is noted to cost \$25,245.00. Puketaha School is seeking funding of \$5,250.00 towards the cost of a cricket batting area upgrade, that includes nets and artificial turf.

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

6. 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.

7. ATTACHMENT

Puketaha School - Cricket batting area upgrade

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@waidc.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@waidc.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 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 I – Your details

1. Name of your organisation and contact person

Puketaha School - Geoff Booth

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

Full Primary School - education facility for Years 1-8

3. Phone number/s

Christine Jeffery 07 8243870 or 0277422848 or Geoff 021 505 413

4. Email / Address

office@puketaha.school.nz or geoffb@puketaha.school.nz

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

No

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

Project: Cricket batting area and nets including artificial turf.

Date: Starting date December 2020. Field at Puketaha School 395 Puketaha Road, Puketaha.

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

20 members of the PTA who have been actively fundraising for this project for more than a year. 360 parents of children at the school who have been supporting the fundraising initiatives.

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

The Cricket Nets will be consistently open and accessible for our wider community. After school hours, weekends and school holidays we often see members of our community using our facilities and this simply adds to the opportunities available for all. In addition local cricket clubs use our fields for training and this will add another excellent resource to support with their cricket sessions.

Are you GST registered? No Yes GST Number 052 / 241 / 995

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 <u>total</u> cost of your project/event	\$	\$ 25,245
Existing funds available for the project. Include any projected income i.e. ticket sales, merchandise etc.		
Total A	\$	\$ 15,000

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)
Concrete pad & artificial turf	\$	\$ 5,250
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Total Funds being sought from WDC	Total B	\$ 5,250

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) Lion Foundation	\$	\$ 10000
b) WEL Networks Trust	\$	\$ 5,000
c)	\$	\$
d)	\$	\$
Total of other funds being sought	Total C	\$ 15,000

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

All material is bring supplied by the installer.

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: Christine Jeffery Date: 10 September 2020

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

Name: Christine Jeffery Date: 10 September 2020

Position in organisation (tick which applies) Chairman Secretary Treasurer

Signature:  Date: 10 September 2020

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



teamturf
SPORT PLAY HOME

SPORT

17 June 2020

Geoff Booth
Puketaha School
395 Puketaha Rd
RD1
Hamilton

Dear Geoff,

Thank you for giving Teamturf the opportunity to quote on the new cricket nets at Puketaha School.

The total dimensions of the two batting cages are each 12m x 7.3m, totaling 87.6qm. A batting strip 12m x 1.83m is installed in each batting cage.

Batting area concrete base

\$8,250.00 + GST

Excavate and lay 50mm base, box and mesh with 668 mesh. Supply and lay 20 mpa, 100mm thick concrete slab 7.3m x 12m and expansion cut. Clean up and fill edges with top soil and grass seed.

Batting area- Shield surface(12m x 3.66m, 43.92qm)

\$2,820 + GST

A 10mm cricket surface manufactured using straight pile polypropylene yarn, designed for high intensity use at all levels. This surface provides a grass surface with consistent pace and bounce.

Batting area Nets

\$12,850.00 + GST

- To supply and install 43.3lineal meters of 2.8metre high chain link fence
- End posts 50nb medium galv pipe
- Intermediate posts 40nb medium galv pipe
- Top rail, middle and bottom 40nb medium galv pipe
- Chain link 50 x 50 x 3.15 x 2.8metre high
- Chain link to cover 7.3 x 6 metres over roof
- Line wire 4 x strands 2.5 ht

TOTAL COST OF BATTING CAGES

Batting area concrete base	\$8,250 + GST
Batting surface	\$2,820 + GST
Batting area nets	\$12,850 + GST
TOTAL	\$23,920 + GST

The dimensions of the Bowler's run up area are 6m x 7.3m, totaling 44qm.

Bowler's run-ups- Base preparation (44 sqm)

\$3,280 + GST

Ground preparation including excavation and removal of 125mm of topsoil and supply and installation of 100mm GAP20 basecourse, levelled and compacted.



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Bowler's run-ups - Satellite surface (44 sqm)

\$4,400 + GST

19mm sand filled multi-use turf for the bowler's run-up impact area.

23mm Proplay Shockpad- 6m x 7.3m – 44 sqm

\$1,950 + GST

23mm shockpad to reduce the load on players joints through the high impact zone when bowling.

Teamturf Surfacing - – click here <http://www.teamturf.co.nz/sports/> to view these product swatches.

TOTAL COST OF RUN UP AREA

Base Construction	\$3,280 + GST
Satellite Turf	\$4,400 + GST
23mm Proplay Shockpad	\$1,950 + GST
TOTAL	\$9,630 + GST

TOTAL PROJECT COST

Batting nets and surface	\$23,920 + GST
Bowlers run up area	\$9,630 + GST
TOTAL	\$33,550 + GST

The price above includes the following:

1. Freight of the selected surface to site
2. Installation of the new surface by our experienced installers
3. Site tidy up

NB- Teamturf take no responsibility for damage to existing driveways and footpaths due to construction traffic. We will take all care to minimise damage but we cannot be responsible for damage to poorly constructed or old concrete/asphalt areas.

Benefits of using teamturf surfacing:

- Optimum impact absorption
- Durable
- Easy and quick installation
- Range of colours available
- Improved surface feel under foot
- No freezing or icing over surface
- Consistent performance all year round
- Quality controlled factory production
- Low maintenance

Guarantee

T.E.A.M Sports Surfaces provides a guarantee on the surface for 8 years against any premature breakdown of the yarn due to ultraviolet rays. T.E.A.M Sports surfaces will guarantee the surface joins/seams and all installation workmanship for a period of 24 months following completion of the installation.



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SPORT

Health and Safety



In March 2018, Teamturf was certified and approved to category 3 Pre-Qualification for Auckland Council Health and Safety Standards. This is an extremely comprehensive process showing Teamturf has achieved the highest level of system implementation when it comes to the safety of our own staff, sub-contractors and the general public around our worksites.

Payment Terms:

- 40% on signing of the contract
- 60% on completion of the installation

This quote is valid for 60 days from the above date and is in accordance with the Construction Contracts Act 2002.

Company Profile

Teamturf was established in 2006 offering a range of very high quality Australian and European manufactured products to the New Zealand sporting industry. These surfaces are manufactured using the highest quality raw materials sourced from Germany, Holland and Switzerland. Teamturf Ltd is 50% New Zealand owned and operated and sources a range of internationally approved running track surfaces and synthetic turf products for athletics, soccer, rugby, tennis, hockey, school multi-use, cricket, playgrounds and landscaping. Our current product range includes surfaces with the following international body certification: FIFA, IAAF, World Rugby, International tennis federation, Federation of International Hockey, Federation of International Basketball and Cricket Australia.

Teamturf has a very experienced installation team who are full time employees of the company. They are all skilled in the installation of all products and surfaces and we offer a 2 year warranty on all our installation workmanship. Our installation team are experienced in all areas and projects of all sizes, ranging from small cricket wickets to a 17,000sqm soccer facility in Auckland.

Phil Lewis is the managing director of the Teamturf head office in Auckland and has extensive industry knowledge having been in the artificial turf industry since 2002. Phil has been involved in small local projects through to large sports facility construction throughout Asia and the South Pacific. From initial design concept through to hands on site installation, Phil has extensive technical knowledge in all areas.

Any questions, please do not hesitate to contact me.

Kind regards

Teamturf

Keith Ratcliffe

Business Development Manager

027 291 1122

HAMILTON CRICKET ASSOCIATION

PO Box 4174, Hamilton East, Hamilton 3247
www.hamiltoncricket.co.nz



25 November 2019

To whom it my concern

I am writing in support of Puketaha School's application for funding towards installing cricket nets at the school. Cricket nets provide a venue for learning & refining essential skills and can be done both on an individual basis and as part of a team practice. The school has its own school cricket teams and we also have children from Puketaha who play at club level.

The school has a cricket wicket and frequently allows us to use the pitch and their facilities as part of our weekly rounds as well as for trainings. The association has a good relationship with the school and are looking to continue this into the future, especially as the population of Hamilton's North East continues to grow.

Please do not hesitate to contact me if you have any questions.

Yours faithfully

Janice Fraser
Pathway Manager
Hamilton Cricket
Ph: 022 0611 660

Puketaha School

Annual Report

for the year ended 31 December 2019

School Directory:

Ministry Number: 1907
 Principal: Geoff Booth
 School Address: Puketaha Road, Puketaha
 School Postal Address: R D 1, Hamilton 3281
 School Phone: 07 824 3870
 School Email: office@puketaha.school.nz

Members of the Board of Trustees:

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Philip Webster	Chairperson, Parent Rep	Elected	Financial Controller	June 2022
Geoff Booth	Principal	ex Officio		
Peter Dobbs	Parent Rep	Elected	Self Employed	June 2022
Kylie Morgan	Parent Rep	Elected	Executive Assistant	June 2022
Renika Siciliano	Parent Rep	Elected	Lawyer	June 2022
Simon Perry	Parent Rep	Elected	Chief Executive	June 2022
Nyree Olliver	Staff Rep	Elected		
Alistair Grigg	Chairperson, Parent Rep	Term Expired		June 2019
Ross Moratti	Parent Rep	Term Expired		June 2019
Sean Austin	Parent Rep	Term Expired		June 2019
Katherine Dixon	Staff Rep	Term Expired		June 2019

Accountant / Service Provider: Russell Wilkinson

Puketaha School**Annual Report**

for the year ended 31 December 2019

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	Analysis of Variance

Puketaha 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.

Phillip Webster

Full Name of Board Chairperson

Geoffrey Booth

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

25/5/2020

Date

25 May 2020

Date

Puketaha 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	2,090,832	2,043,329	2,099,114
Locally raised funds	3	180,653	145,650	172,170
Interest income		7,077	3,500	6,005
International students	4	27,792	-	-
		<u>2,306,354</u>	<u>2,192,479</u>	<u>2,277,289</u>
Expenses				
Locally raised funds	3	23,339	19,600	19,288
International students	4	7,345	-	-
Learning resources	5	1,482,790	1,399,781	1,451,441
Administration	6	127,965	123,710	130,373
Finance		1,044	1,589	1,912
Property	7	567,482	611,023	583,500
Depreciation	8	81,146	82,000	77,577
Loss on disposal of property, plant and equipment		275	-	1,114
		<u>2,291,386</u>	<u>2,237,703</u>	<u>2,265,205</u>
Net Surplus / (Deficit)		<u>14,968</u>	<u>(45,224)</u>	<u>12,084</u>
Other comprehensive revenue and expenses		-	-	-
Total comprehensive revenue and expense for the year		<u><u>14,968</u></u>	<u><u>(45,224)</u></u>	<u><u>12,084</u></u>

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

Puketaha School

Statement of Changes in Net Assets / Equity

for the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	<u>434,597</u>	<u>434,597</u>	<u>413,040</u>
Total comprehensive revenue and expense for the year	14,968	(45,224)	12,084
Capital contributions from the Ministry of Education: Contribution - furniture and equipment grant	-	-	9,473
Equity at 31 December	<u><u>449,565</u></u>	<u><u>389,373</u></u>	<u><u>434,597</u></u>
Retained Earnings	449,565	389,373	434,597
Equity at 31 December	<u><u>449,565</u></u>	<u><u>389,373</u></u>	<u><u>434,597</u></u>

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.

Puketaha School

Statement of Financial Position

as at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and cash equivalents	9	368,883	94,522	98,464
Accounts receivable	10	104,517	75,735	90,712
GST receivable		35,040	9,558	9,558
Prepayments		13,295	10,377	10,377
Inventories	11	2,368	1,544	1,544
Investments	12	122,785	118,462	118,462
		<u>646,888</u>	<u>310,198</u>	<u>329,117</u>
Current Liabilities				
Accounts payable	14	196,493	112,955	117,255
Revenue received in advance	15	2,921	-	-
Provision for cyclical maintenance	16	17,701	2,700	14,933
Finance lease liability - current portion	17	11,939	8,925	12,722
Funds held for capital works projects	18	174,142	-	-
		<u>403,196</u>	<u>124,580</u>	<u>144,910</u>
Working Capital Surplus		243,692	185,618	184,207
Non Current Assets				
Property, plant and equipment	13	242,908	240,162	285,662
Non Current Liabilities				
Provision for cyclical maintenance	16	14,526	16,351	9,125
Finance lease liability	17	22,509	20,056	26,147
		<u>37,035</u>	<u>36,407</u>	<u>35,272</u>
Net Assets		<u>449,565</u>	<u>389,373</u>	<u>434,597</u>
Equity		<u>449,565</u>	<u>389,373</u>	<u>434,597</u>

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

Puketaha School

Statement of Cash Flows

for the year ended 31 December 2019

	2019	2019	2018
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government grants	378,878	411,746	411,619
Locally raised funds	185,028	145,650	165,500
International students	39,827	-	-
Goods and Services Tax (net)	(25,482)	-	(3,535)
Payments to employees	(131,332)	(165,660)	(159,256)
Payments to suppliers	(361,049)	(336,318)	(327,836)
Cyclical maintenance payments this year	-	(14,933)	-
Interest paid	(1,044)	(811)	(1,912)
Interest received	7,149	3,500	6,016
Net cash from operating activities	91,975	43,174	90,596
Cash flows from Investing Activities			
Proceeds from sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(34,126)	(40,800)	(72,140)
Purchase of investments	(4,323)	-	(4,088)
Proceeds from sale of investments	-	-	-
Net cash from investing activities	(38,449)	(40,800)	(76,228)
Cash flows from Financing Activities			
Finance lease payments	(13,262)	(6,316)	(9,960)
Furniture and equipment grant	-	-	9,473
Funds held for capital works projects	230,155	-	10,305
Net cash from financing activities	216,893	(6,316)	9,818
Net increase/(decrease) in cash and cash equivalents	270,419	(3,942)	24,186
Cash and cash equivalents at the beginning of the year	98,464	98,464	74,278
Cash and cash equivalents at the end of the year	368,883	94,522	98,464

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 omitted.

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

Puketaha School

Notes to the Financial Statements

for the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting entity

Puketaha 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 the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 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 27.

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.

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

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 lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of 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 13.

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

c) Revenue Recognition

Government grants

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

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

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

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

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

Other Grants

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

Donations, Gifts and Bequests

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

Interest revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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 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 the 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.

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

i) Inventories

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

j) Investments

Bank term deposits 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 amount 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.

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.

k) Property, Plant, and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 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.

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 depreciated over the shorter of the lease term and its useful life.

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown owned assets	20 years
Furniture and equipment	4 - 10 years
Information and communication technology	5 years
Text books	5 years
Leased assets held under a finance lease	3 - 5 years
Library resources	12.5% diminishing value

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

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

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

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

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

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

p) 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 10-year property plan (10YPP).

q) 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.

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.

r) 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.

s) Budget Figures

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

t) 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.

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
2. Government grants			
Operational grants	387,251	388,969	390,687
Teachers' salaries grants	1,243,902	1,177,463	1,227,237
Use of land and buildings grants	452,721	464,747	460,325
Other MOE grants	6,958	12,150	20,865
	<u>2,090,832</u>	<u>2,043,329</u>	<u>2,099,114</u>
3. Locally raised funds			
Local funds raised within the School's community are made up of:			
Revenue			
Donations	31,123	31,100	32,800
Bequests and grants	6,730	10,000	19,700
Fundraising	17,103	11,500	12,985
Other revenue	40,818	23,900	14,851
Activities	71,461	57,150	79,780
Trading	13,418	12,000	12,054
	<u>180,653</u>	<u>145,650</u>	<u>172,170</u>
Expenses			
Fundraising (costs of raising funds)	12,464	6,600	8,789
Trading	10,875	13,000	10,499
	<u>23,339</u>	<u>19,600</u>	<u>19,288</u>
	<u>157,314</u>	<u>126,050</u>	<u>152,882</u>
Surplus (deficit) for the year locally raised funds			
	157,314	126,050	152,882
During the year ended December 2019 the principal travelled to China at a cost of \$2,300 for the purpose of building relationship with a school in China. The travel was funded from Operational grant.			
4. International student revenue and expenses			
Revenue			
International student fees (short term)	27,792	-	-
Expenses			
Commissions	3,338	-	-
Recruitment	1,965	-	-
Employee benefit - salaries	1,005	-	-
Other expenses	1,037	-	-
	<u>7,345</u>	<u>-</u>	<u>-</u>
	<u>20,447</u>	<u>-</u>	<u>-</u>
Surplus (deficit) for the year international students			
	20,447	-	-
5. Learning resources			
Curricular	45,700	44,168	44,738
Equipment repairs	1,564	5,000	2,951
Information and communication technology	643	1,500	520
Extra-curricular activities	84,423	65,150	96,595
Library resources	2,277	3,000	2,973
Employee benefits - salaries	1,317,637	1,258,963	1,286,095
Staff development	30,546	22,000	17,569
	<u>1,482,790</u>	<u>1,399,781</u>	<u>1,451,441</u>

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
6. Administration			
Audit fees	4,290	4,100	4,165
Board of Trustees fees	2,250	2,000	1,755
Board of Trustees expenses	9,282	2,500	15,987
Communication	3,423	3,500	3,319
Consumables	20,298	23,750	21,710
Operating lease	-	-	527
Other	17,306	18,000	17,683
Employee benefits - salaries	61,437	59,160	55,828
Insurance	4,479	5,500	4,299
Service providers, contractors, consultancy	5,200	5,200	5,100
	<u>127,965</u>	<u>123,710</u>	<u>130,373</u>

7. Property

Caretaking and cleaning consumables	6,730	6,500	5,466
Consultancy and contract services	50,601	25,000	21,758
Cyclical maintenance provision	8,169	9,926	1,131
Grounds	15,566	37,500	18,957
Heat, light, and water	18,507	16,100	14,909
Repairs and maintenance	13,933	25,000	36,229
Use of land and buildings	452,721	464,747	460,325
Security	1,255	1,250	915
Employee benefits - salaries	-	25,000	23,810
	<u>567,482</u>	<u>611,023</u>	<u>583,500</u>

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

8. Depreciation

Building improvements - Crown	552	500	561
Furniture & equipment	49,612	50,000	48,958
Information and communication technology	14,330	16,000	14,789
Leased assets	13,635	12,000	10,090
Textbooks	459	500	490
Library resources	2,558	3,000	2,689
	<u>81,146</u>	<u>82,000</u>	<u>77,577</u>

9. Cash and Cash Equivalents

ASB Current account	35,957	33,199	37,141
ASB International Student account	30,150	-	-
ASB Savings accounts	302,776	61,323	61,323
Cash and cash equivalents for Statement of Cash Flows	<u>368,883</u>	<u>94,522</u>	<u>98,464</u>

The carrying value of short term deposits with maturity dates of 90 days or less approximates their fair value. Of the \$368,883 Cash and Cash Equivalents, \$174,142 is held by the school on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the school's Five Year Property Plan.

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
10. Accounts Receivable			
Receivables	135	1,589	1,589
Receivables from the Ministry of Education	12,248	-	-
Interest receivable	232	304	304
Banking staffing underuse	-	-	14,977
Teacher salaries grant receivable	91,902	73,842	73,842
	<u>104,517</u>	<u>75,735</u>	<u>90,712</u>
Receivables from exchange transactions	12,615	1,893	1,893
Receivables from non-exchange transactions	91,902	73,842	88,819
	<u>104,517</u>	<u>75,735</u>	<u>90,712</u>

11. Inventories

Stationery	2,368	1,544	1,544
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12. Investments

The School's investment activities are classified as follows:

Current Asset:

Short term bank deposits	122,785	118,462	118,462
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13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building improvements	4,228	-	-	-	(552)	3,676
Furniture & equipment	196,419	11,901	-	-	(49,612)	158,708
Information & communication	26,925	16,286	(275)	-	(14,330)	28,606
Leased assets	38,297	8,841	-	-	(13,635)	33,503
Textbooks	968	-	-	-	(459)	509
Library resources	18,825	1,639	-	-	(2,558)	17,906
Balance at 31 December 2019	<u>285,662</u>	<u>38,667</u>	<u>(275)</u>	<u>-</u>	<u>(81,146)</u>	<u>242,908</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building improvements	13,382	9,706	3,676
Furniture & equipment	593,458	434,750	158,708
Information & communication	94,776	66,170	28,606
Leased assets	60,830	27,327	33,503
Textbooks	2,450	1,941	509
Library resources	71,345	53,439	17,906
Balance at 31 December 2019	<u>836,241</u>	<u>593,333</u>	<u>242,908</u>

The net carrying value of equipment held under a finance lease is \$33,503 (2018 - \$38,297).

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

13. Property, Plant and Equipment (cont'd)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building improvements	4,789	-	-	-	(561)	4,228
Furniture & equipment	172,005	73,678	(306)	-	(48,958)	196,419
Information & communication	40,393	1,696	(375)	-	(14,789)	26,925
Leased assets	17,647	35,087	(4,347)	-	(10,090)	38,297
Textbooks	1,458	-	-	-	(490)	968
Library resources	20,881	1,066	(433)	-	(2,689)	18,825
Balance at 31 December 2018	257,173	111,527	(5,461)	-	(77,577)	285,662

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building improvements	13,382	9,154	4,228
Furniture & equipment	590,853	394,434	196,419
Information & communication	80,585	53,660	26,925
Leased assets	51,989	13,692	38,297
Textbooks	2,450	1,482	968
Library resources	69,706	50,881	18,825
Balance at 31 December 2018	808,965	523,303	285,662

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
14. Accounts Payable			
Operating creditors	96,147	16,359	20,659
Accruals	-	14,500	14,500
Employee entitlements - salaries	92,383	75,445	75,445
Employee entitlements - leave accrual	7,963	6,651	6,651
	196,493	112,955	117,255
Payables for exchange transactions	196,493	112,955	117,255
	196,493	112,955	117,255

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

Activities fees	2,921	-	-
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Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
16. Provision for Cyclical Maintenance			
Provision at the start of the year	24,058	24,058	29,657
Increase to the provision during the year	8,169	9,926	1,131
Use of the provision during the year	-	(14,933)	(6,730)
Provision at the end of the year	<u>32,227</u>	<u>19,051</u>	<u>24,058</u>
Cyclical maintenance - current	17,701	2,700	14,933
Cyclical maintenance - term	<u>14,526</u>	<u>16,351</u>	<u>9,125</u>
	<u>32,227</u>	<u>19,051</u>	<u>24,058</u>

17. Finance Lease Liability

The School has entered into a finance lease agreement for teacher laptops and three photocopiers. Minimum lease payments payable:

No later than one year	11,939	8,925	12,722
Later than one year and no later than five years	22,509	20,056	26,147
	<u>34,448</u>	<u>28,981</u>	<u>38,869</u>

18. 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:

2019	Opening Balances \$	Receipts from MOE \$	Payments \$	Closing Balances \$
Block A,B,E,G,H upgrade (in progress)	-	392,102	217,960	174,142
	<u>-</u>	<u>392,102</u>	<u>217,960</u>	<u>174,142</u>

Represented by:

Funds held on behalf of the Ministry of Education	174,142
Funds due from the Ministry of Education	-
	<u>174,142</u>

2018	Opening Balances \$	Receipts from MOE \$	Payments \$	Closing Balances \$
Staffroom (completed)	(10,305)	10,305	-	-
Sainsbury Road fence (completed)	-	5,323	5,323	-
Totals	<u>(10,305)</u>	<u>15,628</u>	<u>5,323</u>	<u>-</u>

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

19. 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 conditions 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.

20. Remuneration

Key management personnel compensation

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

	2019	2018
	Actual	Actual
	\$	\$
Board Members		
Remuneration	2,250	1,755
Full time equivalent members	0.11	0.09
Leadership Team		
Remuneration	342,450	332,992
Full time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>344,700</u>	<u>334,747</u>
Total full time equivalent personnel	<u>3.11</u>	<u>3.09</u>

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	2018
	Actual	Actual
	\$000	\$000
Salaries and other short term employee benefits:		
Salary and other payments	130 - 140	130 - 140
Benefits and other emoluments	0 - 10	0 - 10
Termination benefits	Nil	Nil

Other Employees

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

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

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

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019	2018
	Actual	Actual
Total value	Nil	\$14,500
Number of people	Nil	1

22. Contingencies

There are no contingent liabilities (except as listed below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018 - nil).

Holidays Act Compliance - Schools Payroll

The Ministry of Education performs payroll processing 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$360,669 contract to have Block B, E and H upgraded and Block A roof replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$392,102 has been received of which \$174,142 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018 - Nil).

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating commitments.

24. 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 revenue 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.

Puketaha School
Notes to the Financial Statements (cont'd)
for the year ended 31 December 2019

25. 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	368,883	94,522	98,464
Receivables	104,517	75,735	90,712
Investments - term deposits	122,785	118,462	118,462
Total financial assets measured at amortised cost	596,185	288,719	307,638
Financial liabilities measured at amortised cost			
Payables	196,493	112,955	117,255
Finance leases	34,448	28,981	38,869
Total financial liabilities measured at amortised cost	230,941	141,936	156,124

26. 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. Subsequently all schools and kura reopened on 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown. 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 is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. 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 the opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Receivables: This policy has been updated to reflect that impairment of short-term receivables is now determined by applying an expected credit loss model.
- 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 IFRS 9 there were no material adjustments to the financial statements.

Puketaha School**Kiwisport Note**

for the year ended 31 December 2019

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$3,746 excluding GST (2018 - \$3,849). This funding was spent on the purchase of sports equipment.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF PUKETAHA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Puketaha School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 19, 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 Standards, Reduced Disclosure Regime

Our audit was completed on 27 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 26 on page 19 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

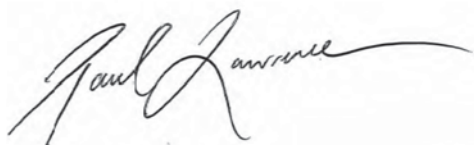
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton New Zealand

Analysis of Variance Reporting



School Name:	Puketaha School	School Number:	1907
Strategic Aim:	<ol style="list-style-type: none"> 1. <i>Ensure all students experience a rich, future focussed learning programme that is personalised, putting children, their interests, aspirations and needs first.</i> 2. <i>Ensure that all students are progressing and achieving their potential in relation to the NZ Curriculum.</i> 		
Annual Aim:	<ol style="list-style-type: none"> 1.1: <i>Learning to Learn-To build the confidence and capacity of all our learners.</i> 1.3: <i>Teaching and Learning Strategies-To further develop practice that gradually moves the learner to be self-determining.</i> 2.1: <i>To ensure children are experiencing a broad and rich learning programme which integrates all areas of the New Zealand Curriculum.</i> 2.2: <i>To improve the number of students achieving and progressing within the NZ English Curriculum.</i> 2.3: <i>To improve the number of students achieving and progressing within the NZ Mathematics Curriculum.</i> 2.4: <i>To further investigate and integrate authentic ways to embrace the teaching of Maaori Students in our Rich Curriculum.</i> 		

Target:

Personalising Learning Target	Reading Targets	Writing Targets	Mathematics Targets
<p><i>The “Self Determined Learner” profile will be evident in teaching and learning across Year 2-8.</i></p> <p><i>Children will be able to talk about the Learning Process and begin to direct this process more themselves.</i></p> <p><i>Children can verbalise what it means to be ‘in the learning pit’ and celebrate this as part of learning.</i></p> <p><i>Clear evidence of the range of Co Teaching Models being used across our school in a planned and deliberate way.</i></p> <p><i>Learning through play is an integral element to the Year 1 and 2 programme design. With an obvious progression from Year 1 to Year 2.</i></p> <p><i>To have all students engaged in a rich and broad learning programme with the Global Concept as a common thread.</i></p> <p><i>Learning programmes and environments will showcase clear evidence of the language, culture and identity of our learners (Whanaungatanga).</i></p> <p><i>Maaori language is evident around the school.</i></p>	<p><i>All Year 8’s to be achieving at or above Level 3 of the NZC in Reading by the end of the Year.</i></p> <p><i>There is no disparity between Maaori Student Progress and Achievement, and all other students.</i></p>	<p><i>All Year 8’s to be achieving at or above Level 3 of the NZC in Writing by the end of the Year.</i></p> <p><i>75% Year 7 achieving Early Level 4 within the NZ Curriculum for Writing (higher end of the expectations).</i></p> <p><i>85% of Year 2 achieving Level 1 within the NZ Curriculum for Writing.</i></p> <p><i>There is no disparity between Maaori Student Progress and Achievement, and all other students.</i></p>	<p><i>All Year 8’s to be achieving Level 3 or above within the NZC for Mathematics by the end of the year.</i></p> <p><i>75% Year 7 students achieving Early Level 4 within the NZ Curriculum in Mathematics.</i></p> <p><i>85% Year 4 students achieving Level 2 within the NZ Curriculum in Mathematics.</i></p> <p><i>There is no disparity between Maaori Student Progress and Achievement, and all other students.</i></p>

Baseline
Data:**Percentages of students working at or above the New Zealand Curriculum Standards.**

Personalising Learning 2018	Reading Data 2018	Writing Data 2018	Mathematics Data 2018
<p><i>Student voice was gathered from around the school which evidenced that children could not yet talk about the Learning Process or what it means to be a Self-Determined Learner.</i></p> <p><i>Teachers in 2018 were not yet able to confidently talk about the Co-teaching models and how they could be utilized. There was an imbalance of approaches used.</i></p> <p><i>Children who have been taught about “The Learning Pit” seem to be developing a more positive attitude towards learning and being comfortable with confusion. This learning is worthwhile spreading across the school.</i></p> <p><i>Students are benefitting from being engaged in a rich and broad learning programme with the Global Concept as a common thread- allowing for natural Curriculum Integration.</i></p> <p><i>Some learning programmes and environments are showcasing clear evidence of the language, culture and identity of our learners (Whanaungatanga)</i></p> <p><i>Maaori language is evident in some areas of the school.</i></p>	<p>Year 7- 100% of students are achieving at or above.</p> <p>Maaori- 100% of students are achieving at or above</p>	<p>Year 7- 84% are achieving at or above.</p> <p>Year 6- 100% are achieving at or above. 64% of these students are achieving particularly well, being at Level 3 and above.</p> <p>Year 1- 86% are achieving at or above.</p> <p>Maaori- 100% of students are achieving at or above</p>	<p>Year 7- 91% are achieving at or above.</p> <p>Year 6- 100% are achieving at or above. 64% are achieving particularly well, being Level 3 and above.</p> <p>Year 3- 98% are achieving at or above. 32% are achieving Early Level 2 and 48% at Level 2.</p> <p>Maaori- 100% of students are achieving at or above</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>Ensure all students experience a rich, future focussed learning programme that is personalised, putting children, their interests, aspirations and needs first.</u></p> <p>1.1: Learning to Learn-To build the confidence and capacity of all our learners.</p> <p>Professional Learning focused on Learning to Learn strategies to build teachers capability to equip learners with the confidence, skills, attitudes, knowledge and values to manage their own learning with increasingly less dependence on the teacher. Professional Learning sessions, Syndicate Meetings, TAI's and ongoing learning conversations in collaborative teaching teams will support and challenge teachers to review current practice and continue to build on teaching practice that moves the children towards being more independent lifelong learners, where learning will continue without the teacher.</p> <ul style="list-style-type: none"> ● Continued to bring the 6 C's to the forefront of Learning ● Developed our "Self Determined Learning" and "Agency" across the school ● Developed the Puketaha School Learning Model to help teach children how to learn. ● Taught children specific thinking and learning strategies ● Developed a 'Growth Mindset' Learning Culture. 	<p>Target- The "Self Determined Learner" profile will be evident in teaching and learning across Year 2-8.</p> <p><i>This infographic is evident in all learning spaces Year 2-8. The senior learning environments have it more embedded into practice while the junior and middle learning environments touch on it.</i></p> <p>Target- Children will be able to talk about the Learning Process and begin to direct this process more themselves.</p> <p><i>The 6 C's are more visible in our learning programmes, in particular with the senior learning environments.</i></p> <p><i>The Puketaha Learning Model and Self- Determined Learner profile are now created as visual graphic posters and are displayed throughout the school and within the learning resources the teachers design.</i></p> <p><i>Students are using the language of the Learning Model and the Self-Determined Learner profile. It is becoming embedded in some aspects of the learning programmes, in particular Years 5-8. The children are demonstrating greater confidence when leading their own learning. There are also high levels of engagement.</i></p> <p><i>Teachers are beginning to be increasingly more deliberate when teaching skills for learning, based on the Learning Model as well as developing the behaviours for Self Determined Learning.</i></p> <p>Target- Children can verbalise what it means to be 'in the learning pit' and celebrate this as part of learning.</p> <p><i>Growth Mindset has become embedded in the everyday learning language, in particular from Year 3- 6. There is evidence within learning programmes of these attitudes and skills being deliberately</i></p>	<p>Self- Determined Learning Profile- We achieved the outcome by making the infographic up and having teacher by in for what this might look like. We prototyped it and adjusted it over the year. We also made it very easy for teachers to access so it could be displayed and used in planning with ease.</p> <p>Learning Process- Having this as an infographic which is easily accessible again helped support teachers to use it within their programme design. Making the learning visible.</p> <p>Learning Pit- Teachers felt passionately about this and shared their passion with each other as well as their deliberate teaching</p>	<p><i>Continue to self-review and grow this within the school. Use teachers who have been 'early adopters' to share their resources and ideas with other staff members to help it become more obvious within the middle and junior learning environments. Make the most of PLD as it arises.</i></p> <p><i>Continue to self-review and build on this and use teachers who are feeling confident to lead some further initiatives. One of the teachers has developed learning maps which are a great resource. In syndicate meetings, discuss and share how the Learning Process might look</i></p>

1.3: Teaching and Learning Strategies-To further develop practice that gradually moves the learner to be self-determining.

Professional Learning - focused on engaging and stretching learners through the deliberate use of **Teaching and Learning Strategies and approaches**. Professional Learning sessions, Syndicate Meetings and TAI's supported and challenged teachers to design programmes that guide students to be insightful, responsible and constructive about theirs and others learning. Teachers reviewed their current practice in order to evaluate their impact on student learning through the following:

- **Establishing appropriate procedures and routines.**
- **Actively engage and stretch all students through the use of a variety of teaching approaches and strategies, choosing a range of resources and materials/equipment.**
- **Accommodate different paces and styles of learning.**
- **Use groupings strategically.**
- **Set students up for successful cooperative group work.**
- **Using the Co-teaching Models to enable our teachers to work collectively and collaboratively to create multiple options for the organisation of learning.**
- **Purposeful design of Spaces for Learning to ensure the space supports the type of learning required.**
- **Learning through play to enable our children in Roopeu Kaakano to lead their own learning, developing empathy, sense of belonging and a connection to the outside world, through a**

taught and valued. Displays support this as well as the attitudes towards learning children are demonstrating.

Teachers all engaged in Collaborative TAI's and were able to evidence and discuss the professional learning that took place as well as the benefits to the learners they were targeting. The school valued this process by dedicating syndicate meetings to this process.

Teachers planning illustrate daily use of a range of teaching and learning strategies to engage learners as well as scaffold and extend learning appropriately. Learning progressions are often shared with the children so they have increasing control over their next learning steps.

Teachers are being responsive to the learners by using flexible grouping based on the needs as they arise. Teachers are using a range of grouping including social grouping, mixed ability grouping and work shopping.

Target- Clear evidence of the range of Co Teaching Models being used across our school in a planned and deliberate way.

Teachers are able to name the co-teaching models more confidently and are deliberately choosing which model best suits the desired learning outcomes. There is evidence of which co-teaching model is being used within planning and daily timetables.

Spaces for learning are evident across the learning environments and are collaboratively designed and reflected upon. Spaces for learning are purposeful and children are able to make decisions about which space best suits their learning.

acts to bring this alive within the programme. This was supported with resources as well as a NEDS mindset show. We also talked to the kids in whole school assemblies about this concept. Some teachers made 'Learning Pit' displays and examples of language children could use.

Co-teaching models-
We ran professional learning teacher only days with Mark Osbourne and set ourselves goals. We purposefully revisited these regularly and shared examples of how people were being

in other Curriculum areas such as Mathematics.

Continue to prioritise this and provide professional learning and collaborative time for teachers to build on their knowledge and application of the co-teaching

developmental approach and to support teachers to identify children's gifts and talents leading to children with self-efficacy.

- Using digital tools to support teachers to optimise learning programmes

Ensure that all students are progressing and achieving their potential in relation to the NZ Curriculum.

2.1: To ensure children are experiencing a broad and rich learning programme which integrates all areas of the New Zealand Curriculum.

Physical Education programmes intentionally develop children's fundamental skills (locomotor and manipulative) and love of Sport and PE.

- Promoted and fostered an enjoyment of sport and physical activity through play and organised games.
- Continued our strong relationship between Puketaha School and Project Energise.
- Most children participated in a PE programme 3x per week minimum where possible.
- Aimed to improve children and parents/whanau attitudes towards being active.
- All environments are resourced with age appropriate resources.
- Connected with Play.Sport (COL) to help enhance Physical Education across the school with a growing emphasis on Well Being.

The **Arts** provides an opportunity for children to develop and show our 6C's and Values as well as express themselves through art, music, drama and dance. It aims to recognise and then foster children's skills and knowledge, talents and gifts in this area.

- Started to foster dramatic, artistic and musical play through the Play Based Learning approach.
- Roopu Puuawai had their annual production.

Target- Learning Through Play is an integral element to the Year 1 and 2 programme design. With an obvious progression from Year 1 to Year 2.

Learning through play has been developed further and is an important aspect to the Kaakano Learning Programmes. Teachers have continued to build their pedagogical beliefs which align with the Learning through Play ideas and have designed their programme accordingly. Children are transitioning from ECE smoothly and enjoying coming to school.

Teachers long term planning and unit planning demonstrates the connections that are being made across the curriculum in an authentic way, based on the maturation of the learners.

Physical Education has been more evident during classroom programmes and children are being active at least 3 times a week across each learning environment.

Teachers have taken part in Professional Learning sessions facilitated by Project Energise which has given teachers some practical and fun ideas to incorporate in their lessons.

More resources were purchased for PE lessons and are well organised into class sets.

The school offers a large number of sports teams to be part of each term including touch, netball, cricket, basketball and hockey.

The production was very successful and all students from Year 5-8 had a role to play.

All students took part in the Footsteps dance programme and performed to parents at the end of the year.

deliberate with these models.

Learning through Play- Continued with professional development in this area utilising the PLD provided through TePaeHere. Teachers worked on a collaborative inquiry. What didn't work- having a lead teacher to initiate this and providing a unit. It was better coming from a collaborative approach using a TAI.

models. Ongoing self- review to help us continue to plan next steps. Make sure our induction process also supports new teachers to get up to speed with the models and pedagogy behind them.

Learning Through Play will continue to be an area we invest in. Continue with Professional Learning in this area and allow for opportunities for teachers to visit other schools and network. Support teachers to self- review their learning needs and plan next steps through the Collaborative TAI process.

- Continued to foster a love of singing by providing regular opportunities for children to sing songs they enjoy together as a Roopu.
 - Our Senior students led assemblies.
 - Students had the opportunity to lead their Roopu hui's.
 - All children were encouraged to take part in the Footsteps programme.
 - Teachers have planned for an Arts perspective in our Global Concept/Rich Topic.
 - Continued to embrace our Bi-cultural heritage through the learning of Tikanga - Waiata, Te Reo Kori.
 - Childrens' art is presented for our community throughout our environments.
- The Global Concept is used across the school as a way to connect the learning in all the environments and as a context for integrating the curriculum.

2.2: To improve the number of students achieving and progressing within the NZ English Curriculum.

- Instructional teaching is differentiated in order to personalise reading and writing.
- Student improvement and achievement was monitored, measured, analysed with targets set and reviewed in relation to the New Zealand Curriculum.
- Quality assessment for learning practices informed teaching and learning programmes as well as informing overall teacher judgements (OTJ).
- We continued to develop our understanding of designing curriculum that is coherent, making links between reading, writing and speaking as well as across subjects.
- All teachers have continued to develop their pedagogical content knowledge at the curriculum level their students are expected to be achieving as well as the level above and below.

Target- To have all students engaged in a rich and broad learning programme with the Global Concept as a common thread.

We have improved our ability to choose a Global Concept that is relatable to all levels of the school and allows for the teachers to design the content based on the children's interests and questions.

Reading

Target 2019 - 100% of Year 8 children achieving at Level 3 or above. *This target was achieved.*

Actual 2019 - Year 8's: 3% Level 3, 17% Level Early 4, 38% Level 4, 42% Level Early 5 or above

Year 8:

- *Twenty eight (97%) of children are achieving within or above the expected curriculum levels.*
 - *One child (3%) has had ongoing support and was part of the Feuerstein programme. Our next step is to pass on information to their secondary school. This child is still achieving at Level 3 of the NZC.*

Rich, broad Curriculum with a Global Concept as it's theme- *We have learnt to make sure our Global Concept is a concept rather than a context. When the content has been predetermined it has been less flexible for teachers to adjust to suit the interest, needs, maturations of the learners across Year 0-8. We are improving our ability to collectively decide on a concept that has scope.*

Reading Year 8 Target *This was achieved because we used 2018 data to predict each child's potential*

Continue to build on our ability to collaboratively decide on a Global Concept. Keep records of our more successful concepts and the learning opportunities that came from them across the school. Use our appraisal systems to provide teachers with feedback about programme design and support teachers to self review and improve their impact for all learners.

Continue to value our Reading

- The Writing Goals have continued to be used across the school.
- We have more effectively used the co-teaching strategies to provide more time for students who need greater support, as well as ensure greater choice around learning environments and further develop Learner Agency.
- We have Moderated writing within and across Learning Environments and teams.
- Continued to monitor and support families with low attendance levels.
- We have continued to foster a **safe environment (Manaakitanga)** for all children to develop independence in writing.

Years 0-3

- T2S (Transition to School) pack with literacy based resources to introduce children to some fundamental readings skills before they start school.
- T2S transitioning with a series of regular classroom visits, where teachers can build relationships with new entrant children before they start and begin to work on some basic reading knowledge and skills.
- Daily reading and writing has been valued (consistent teacher aide support where we can).
- Continued to communicate with home about how parents can build on their child's learning when they read at home.
- Teachers continued to work collaboratively to design programmes to help meet children's needs.
- Teachers have started to utilize the co-teaching strategies to group children closely to their needs.
- Junior teachers have continued to strengthen "Sounds for Spelling" practices to build children's phonological knowledge. Jolly phonics.
- Continued to analyse and act on SEA / 6 Year Net results.
- Continued personalising learning and working closely alongside emergent writers.
- Continued ESOL professional learning for teachers.

Analysis Maaori Students 100% are considered to be succeeding within the NZC for Reading.

- *59% of children are considered to be exceeding the expected curriculum levels.*
- *The one Maaori Child who was receiving Reading Recovery last year has made accelerated progress (1 NZC Level) and is now achieving at the expected curriculum level.*

Writing

Target 2019 - Year 8's - 100% achieving at Level 3 or above.
This target was not achieved.

Actual 2019 - Year 8's: 97% achieving Level 3 or above
Year 8:

- *Four children (13%) have not achieved Early Level 4 of the NZC, three of which are at Level 3.*
 - *Three are boys and one is a girl*
 - *Twenty five (86%) children are learning and achieving within Level 4 of the NZC*
 - *One child is working at Early Level 3. This child displayed dyslexic tendencies.*

Target- 75% Year 7 achieving Early Level 4 or above,
Actual- Year 7: 50% achieving Early Level 4 or above,
Year 7:

- *Three (13%) of children are needing monitoring*
 - *Two of the three children are boys and one is a girl. One of these children we continue to partner family with attendance.*
 - *Twelve (50%) children are learning and achieving within Level 4 of the NZC*

Target- 85% Year 2 achieving Level 1 or above

Actual- Year 2: 67% achieving Level 1

Year 2:

- *14 children (33%) are represented in the needs monitoring data*

achievement. We put interventions in place for the child we were concerned about. Reading remains a strength at Puketaha School.

Writing Year 8 Target-

The one child that did not meet this target had dyslexic tendencies but did not have any formal testing to confirm this as the cost for Speld was a barrier for the family and he did not qualify for RTLB support. GAP analysis testing indicated too late some possible learning needs.

Writing- Year 7 Target-

The purpose of this target was to continue to push the children who were already doing particularly well. We overestimated how many children would continue to make accelerated progress as a proportion of children needed to spend more time in Level 3 to make sure

Programmes and use our appraisal system to help teachers reflect on the teaching approaches they are using and the impact their teaching strategies are having on learners.

Support teachers to inquire into how to best meet the emerging needs of our learners in Writing. Teachers will be supported to use assessment data gained from assessments such as the GAP analysis. Use quality resources as a tool to implement spelling and grammar into the learning programme for Year 5-8. Support teachers to inquire into how to best continue the Jolly Phonics learning from Year 1-2 and what this continuation will look like in Year 3-5. Use

- **Reading Recovery** for identified children at their 5.6 month SEA assessment.

Years 4 - 8

- Further developed our use of relevant and meaningful texts as part of our 'supported inquiry' topics.
- Continued to build on the resources used in senior reading programmes, in particular high interest reading materials for boys.
- Used Effective Literacy Practice and implement a variety of approaches to teaching Reading - in particular Shared Reading. As well as PLD with Sheena Cameron.
- Continued with consistent and high quality Guided Reading programmes with explicit teaching to need.
- Implemented the 'Toe by Toe' programme to children who have been identified (Year 4/5) with specific literacy needs.
- Aimed to write daily, looking for opportunities across the curriculum – writing mileage in a variety of contexts.
- Further developed our pedagogy around Formative Assessment in Writing - thoughtful writing planning, share clear learning intentions and success criteria, goal setting and self-evaluation, relevant and timely feedback (close the gap strategy) and monitoring of achievement.
- Station Teaching/ Alternative Teaching for direct instruction to target specific needs.
- Continued the use of graphic organisers to help students categorise/organise their ideas.
- Used Effective Literacy Practice and implemented a variety of approaches to teaching writing i.e: a greater level of modelling of what good writing looks like through workshops with target groups.
- Worked towards engaging 'reluctant/less confident' writers by continuing to choose topics for writing that are **relevant to the students' lives (Whanaungatanga)** and/or have a real life application.

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- *Within this, four children (10%) are considered to need intervention*
- *Of the others, one has been referred to CDC due to gross and fine motor skill difficulties which also affects speech, three have a suspected learning difficulty (dyslexia), one has a background of trauma, and two children have difficulty with oral language which affects their ability to sound out words.*
- *One child is being reclassified at Year 2 for next year.*

Analysis Maaori Students 94% are considered to be succeeding within the NZC for Writing.

- *Our Maaori Students are again achieving more favourably when compared to all other children.*
- *There is no disparity between Maaori Boys and Maaori Girls.*
- *Only one child needs monitoring with Writing. This particular student has low attendance and we are consistently partnering Mum and wider whanau to support her getting to school.*

their learning was solid before moving into Level 4. This was an aspirational goal. One child had low attendance in 2019 which we have worked closely with the family and have recently seen an improvement here.

Writing Year 2 Target-
It emerged over the year that the children who we predicted would progress, are indicating some learning barriers opposed to just not being 'Curriculum Ready'.

collaborative inquiry as a way of working towards meeting our targets in Writing.

Purchase our own 'Lucid Rapid' screening tool for dyslexia to help teachers understand possible learning barriers for our learners.

Utilize our LSC to help make accelerated progress with our target learners.

- Ongoing professional learning conversations about individual students' pieces of writing to identify next steps have continued.
- Continued the use of Google Docs as a 'tool' to encourage **collaboration between teachers and students as well as students and students (AKO)**. In addition, provided a more flexible medium for teachers to monitor writers more effectively and support these students to write with more consideration.
- Continued and grow our 'real audience' to provide a purpose for these writers to share their learning.
- Continued to break up 'inquiry based' writing with 'quick writes' (Sheena Cameron) as a way to 'play' with words and ideas.
- Started to inquire into how to explicitly teach spelling strategies based on need (Joy Alcock).

2.3: To improve the number of students achieving and progressing within the NZ Mathematics Curriculum.

- Strong emphasis on Numeracy in Years 1-3.
- Guided Mathematics programmes evident in all classrooms.
- Targeted TAI's, professional learning and development around the identified areas for improvement and planned actions.
- Ongoing focus on linking Mathematics with rich topic and the process of inquiry to support the application of Mathematical concepts.
- Increased focus placed on our learners' ability to apply their skills and knowledge to mathematical problems.
- Modelling books used in Mathematics to record children's thinking.
- Investigated strategies to engage learners and accelerate progress such as mixed ability problem solving and workshopping being responsive to emerging needs.

Mathematics-

Target 2019: Year 8's 100% achieving Level 3 or above

Actual 2019: Year 8's 100% achieving Level 3 or above

Year 8:

- *Five children (22%) need monitoring. These children have had ongoing support while at Puketaha School, from IEP's and Feuerstein Programme. Our next step is to pass on information to their secondary school.*

Target- 75% Year 7 Students achieving Early Level 4 or above

Actual- Year 7: 46% achieving Early Level 4 or above

Year 7:

- *Two children (8%) need monitoring.*
 - *Both of these children have been mentioned in the writing data, one having attendance issues.*
 - *Twenty two (92%) of children are learning and achieving within Level 4 of the NZC.*

Mathematics Year 8

Target- *This was achieved because we used 2018 data to predict each child's potential achievement. We put interventions in place for the children we were concerned about. Teachers have used more hands on materials to support their target learners.*

Mathematics- Year 7

Target- *The purpose of this target was to continue to push the children who were already doing particularly well. We*

Continue with our in school COL role to continue to lift Mathematic programmes across the school.

Inquire into learning tools that help children make meaning of Mathematical concepts- such as the use of Numicon.

Year 0-3

- T2S (Transition to School) pack with Mathematics based resources to introduce children to some fundamental numeracy skills before they start school..
- Continued to support students with making connections with more meaningful, authentic contexts.
- Planning with a more intentional focus on fractions and basic facts teaching.

Years 4-8

- Continued to develop co-teaching strategies to foster added support with smaller groups, i.e. Station Teaching/ Alternative Teaching for direct instruction to target specific needs.
- Continued to regular monitoring of student progress through our assessment schedule.
- Improved accessibility to Mathematics within the classroom programme and as a home learning tool where teachers are regularly setting tasks for children to complete which align with the learning in class.
- Resourced strategically to cater for learners needs: i.e Purchase of class set textbooks and online learning resources: eg: NZC Mathematics Caxton Educational online Resource.

Target- 85% Year 4 students achieving Level 2 or above

Actual- Year 4's: 68% achieving Level 2 or above

Year 4:

- *Two children (5%) are considered to need monitoring*
 - *One child has experienced trauma*
 - *The other child is taking part in the Feuerstein Programme*

Analysis Maaori Students - 88% are considered to be succeeding or exceeding within the NZC for Mathematics.

- *One Year 6 child who is achieving Level 2 has made limited progress this year and will continue to be a focus. While we do not believe intervention is required yet, we will be taking intervention measures to support her progress in 2020.*
- *The one Year 7 child is mentioned above with attendance and will have the same intervention measures as our Year 6 child.*
- *Both of the Maaori children considered to need monitoring are girls.*

overestimated how many children would continue to make accelerated progress as a proportion of children needed to spend more time in Level 3 to make sure their learning was solid before moving into Level 4. This was an aspirational goal. One child had low attendance in 2019 which we have worked closely with the family and have seen an improvement.

Mathematics Year 4 Target- *The purpose of this target was to continue to push the children who were already performing particularly well. This was an aspirational goal. We overestimated the children's ability to move through the Curriculum at an accelerated level.*

There is no disparity between Maaori and non Mori progress and achievement- this is because we are highly committed to our

2.4: To further investigate and integrate authentic ways to embrace the teaching of Maaori Students in our Rich Curriculum.

- Teachers have invested in learning more around Culture Competency.
- School leaders have analysed the achievement of Maaori students and support teachers to improve the learning of our tamariki.
- Every child has experienced Tikanga each week to support the understanding of Maaori language and protocols. Maaori students see that Maaori language and culture is a valued dimension of our school.
- Integrated the Maaori Perspective into planning and our school Global Concepts.
- Created guidelines to support teachers in ways to embrace the teaching of Maaori in our rich curriculum - What's the Maaori Perspective (**Whanaungatanga**).
- Continued a focus on strong partnerships between home and school.

Target- Maaori language is evident around the school.

Weekly Tikanga lessons were highly successful and students have continued to improve their understanding of Tikanga and build their Te Reo Maaori. Children have a positive attitude towards Tikanga each week and are highly engaged.

There is evidence across the school within teachers planning and curriculum delivery of the Maaori perspective being considered and explored within lesson, in particular during reading and rich topic.

Teachers are practising and becoming increasingly more confident to use Te Reo in their everyday language.

culturally responsive pedagogy such as relationships, personalising learning and learner agency.

Maaori language evident around the school- Teachers are supporting each other to take risks with using Te Reo. Weekly Tikanga is bringing Te Reo more to the forefront. Little deliberate acts such as school signs in Te Reo and more use of Te Reo during assemblies are also helping us achieve this goal.

Continue with our in school COL role to lift Cultural Competency across our school. Self review where we are at and our next collective steps to build on our learning further. Develop some targets for learners to achieve by the time they leave Puketaha School- for example- children will be able to confidently deliver their mihi to an audience by the end of Year 8.

Continue to invest in weekly Tikanga lessons for all learners.

Open Meeting

To	Discretionary and Funding Committee
From	Clive Morgan General Manager Community Growth
Date	28 October 2020
Prepared by	Lianne van den Bemd Community Development Advisor
Chief Executive Approved	Y
Reference #	GOV0514 / 2925428
Report Title	Waitetuna School – Purchase new set of rugby goal posts

1. EXECUTIVE SUMMARY

The purpose of this report is to present an application for funding from Waitetuna School, towards the cost of purchasing a new set of rugby goal posts.

2. RECOMMENDATION

THAT the report from the General Manager Community Growth be received;

AND THAT an allocation of \$..... is made to the Waitetuna School towards the cost of purchasing a new set of rugby goal posts;

OR

AND THAT the request from the Waitetuna School towards the cost of purchasing a new set of rugby goal posts is declined / deferred until for the following reasons:

3. BACKGROUND

Waitetuna School plays a pivotal role in the community and is the heart of where all things community happen. The community does not have a separate hall and relies on this facility for all its recreational and family activities.

The school has identified a need for a new set of rugby goal posts to replace the old worn set. Volunteers will include the school board of trustees and other school community members, who will help with the installation of the new posts.

4. OPTIONS CONSIDERED

- 4.1 That the application is approved and an allocation of partial or full funding requested by made.
- 4.2 That the application is declined.
- 4.3 That the application is deferred.

5. FINANCIAL

Funding is available to allocate for the year.

The project is noted to cost \$4,074.35. Waitetuna School is seeking funding of \$4,074.35 towards the cost of purchasing a new set of rugby goal posts.

GST Registered	Yes
Set of Accounts supplied	Yes
Previous funding has been received by this organisation	Yes

6. 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.

7. ATTACHMENT

Waitetuna School – Purchase new set of rugby goal posts

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@waidc.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@waidc.govt.nz)

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

1. Discretionary and Funding Committee

Project Fund (Rural Ward Areas)

Event Fund

OR

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

Raglan

Taupiri

Onewhero-Tuakau

Ngaruawahia

Huntly

Te Kauwhata

Meremere

Section I – Your details

1. Name of your organisation and contact person

Waitetuna School, Amanda Nasilasila

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

I am the Principal of Waitetuna School. Our school is pivotal to our community. We have no school hall or other parks with playgrounds in our area. Waitetuna School is used for recreation.

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)

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

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

Are you GST registered? No Yes GST Number 52/ 056 / 683 __

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 requirements1. **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	\$	\$ 4,074.35
Existing funds available for the project. Include any projected income i.e. ticket sales, merchandise etc.		
Total A	\$	\$ 50.00

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)
Rugby goal posts - galvanised	\$	\$ 2992.17
Extension of 3m for older students	\$	\$ 752.18
Freight	\$	\$ 330.00
	\$	\$
	\$	\$
	\$	\$
Total Funds being sought from WDC Total B	\$	\$ 4,074.35

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:

We will be using donated easi-crete to place the rugby goal posts and to ensure they remain in place

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
Discretionary and funding	Upgrading school netball courtse	12 Nov 2018	3,357.67

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: Amanda Nasilasila Date: 3/9/2020

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

Name: Sue Court Date: 3/9/2020

Position in organisation (tick which applies) Chairman Secretary Treasurer

Signature:  Date: 3/9/20

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



PO Box 21 790
Henderson
Auckland 0650
New Zealand

Phone: 09 838 4999
Fax: 09 838 4888
Email: enquiries@stratasports.co.nz
Website: www.stratasports.co.nz

QUOTE

Bill To:

Amanda Nasilasila
Waitetuna School
129 Waitetuna Valley Road
RD 1

Raglan 3295

Quote: 00018775

Date: 31/08/2020

GST Registration: 82-381-356

Ship To:

Amanda Nasilasila
Waitetuna School
129 Waitetuna Valley Road
RD 1
Raglan 3295

Customer Order

Quote Rugby Posts

Quantity	Code	Description	Price excl GST	Disc %	Amount
1	G150/001	Rugby Posts Hot Dipped Galvanised – Intermediate (extensions not included). Includes ground sockets. (Pair).	\$2,992.17		\$2,992.17
1	G150/025	Extension Rugby Posts Galvanised 3m – Intermediate (set of 4)	\$752.18		\$752.18

Allow 5-6 weeks for manufacturing plus a week for delivery. FQ #00057158.

Quotes valid for 30 days.

Find us on 

Subtotal	\$3,744.35
Freight	\$330.00
GST	\$611.15
TOTAL	\$4,685.50

Account holders - payment due 20th month following date of invoice.

*If you wish to pay by online banking, our account details are: Strata Sports Ltd, ANZ Bank 06 0401 0250019 00.
See website www.stratasports.co.nz/policies/ for further information on terms & conditions.*

WAITETUNA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2071
Principal: Margery O'Connell
School Address: Waitetuna Valley Rd, Waitetuna
School Postal Address: RD 1, Raglan
School Phone: 07-825 5827
School Email: office@waitetuna.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Mike Moss	Chair Person	Elected		Dec-19
Lisa Berejoni	Parent Rep	Elected		Jun-19
Tara Abbott	Parent Rep	Elected		Jun-19
Ellen van der Knapp	Parent Rep	Elected		Jun-19
Bevan Marquand	Parent Rep	Elected		Dec-22
Jason Cann	Parent Rep	Elected		Dec-22
Daniel Bateman	Parent Rep	Elected		Dec-22
Lara Sweetman	Staff Rep	Elected		Dec-19

Accountant / Service Provider: Bizworx Consultancy Ltd

WAITETUNA SCHOOL

Annual Report - For the year ended 31 December 2019

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	Other Information
	Analysis of Variance
	Kiwisport

Waitetuna 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.

SUE COURT
Full Name of Board Chairperson


Signature of Board Chairperson

26-6-20
Date:

Amanda Jane Nasilasila
Full Name of Principal


Signature of Principal

25/06/2020.
Date:

Waitetuna 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	641,973	112,074	585,847
Locally Raised Funds	3	34,932	34,920	22,788
Interest income		94	100	156
		<hr/>	<hr/>	<hr/>
		676,999	147,094	608,791
Expenses				
Locally Raised Funds	3	17,182	2,200	15,657
Learning Resources	4	397,715	86,510	361,340
Administration	5	58,754	27,677	60,706
Finance		248	-	198
Property	6	192,072	26,200	189,507
Depreciation	7	22,185	8,300	13,329
		<hr/>	<hr/>	<hr/>
		688,156	150,887	640,737
Net Surplus / (Deficit) for the year		(11,157)	(3,793)	(31,946)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/> (11,157)	<hr/> <hr/> (3,793)	<hr/> <hr/> (31,946)

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



Waitetuna School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		108,768	108,542	136,918
Total comprehensive revenue and expense for the year		(11,157)	(3,793)	(31,946)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,878	-	3,797
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	22	101,489	104,749	108,768
Retained Earnings		101,489	104,749	108,768
Reserves		-	-	-
Equity at 31 December		101,489	104,749	108,768

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.



Waitetuna 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	42,807	18,576	44,155
Accounts Receivable	9	28,251	40,000	37,688
Prepayments		435	-	57
Inventories	10	924	500	630
		<u>72,416</u>	<u>59,076</u>	<u>82,531</u>
Current Liabilities				
GST Payable		7,729	-	2,600
Accounts Payable	12	33,878	35,000	37,311
Revenue Received in Advance	13	1,040	-	3,000
Provision for Cyclical Maintenance	14	4,375	10,000	9,952
Finance Lease Liability - Current Portion	15	12,346	10,000	12,088
Funds held for Capital Works Projects	16	15,119	-	12,121
		<u>74,487</u>	<u>55,000</u>	<u>77,072</u>
Working Capital Surplus/(Deficit)		(2,071)	4,076	5,459
Non-current Assets				
Property, Plant and Equipment	11	138,611	145,673	156,045
		<u>138,611</u>	<u>145,673</u>	<u>156,045</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	3,650	10,000	12,541
Finance Lease Liability	15	31,402	35,000	40,198
		<u>35,052</u>	<u>45,000</u>	<u>52,739</u>
Net Assets		<u>101,489</u>	<u>104,749</u>	<u>108,765</u>
Equity	22	<u>101,489</u>	<u>104,749</u>	<u>108,768</u>

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



Waitetuna School
Statement of Cash Flows
For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	132,421	220,616	125,418
Locally Raised Funds	35,635	16,920	24,053
Goods and Services Tax (net)	5,622	-	(20,262)
Payments to Employees	(98,249)	(78,690)	(103,234)
Payments to Suppliers	(82,343)	(51,397)	(56,968)
Cyclical Maintenance Payments in the year	-	20,000	(711)
Interest Paid	(248)	-	(198)
Interest Received	94	100	156
Net cash from Operating Activities	(7,068)	127,549	(31,746)
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	931	-
Purchase of PPE (and Intangibles)	(446)	(100,087)	(6,275)
Net cash from Investing Activities	(446)	(99,156)	(6,275)
Cash flows from Financing Activities			
Furniture and Equipment Grant	3,878	-	3,797
Finance Lease Payments	(11,372)	(9,817)	(4,373)
Funds Held for Capital Works Projects	13,658	-	(136,202)
Net cash from Financing Activities	6,164	(9,817)	(136,778)
Net increase/(decrease) in cash and cash equivalents	(1,349)	18,576	(174,799)
Cash and cash equivalents at the beginning of the year	44,156	-	218,954
Cash and cash equivalents at the end of the year	42,807	18,576	44,155

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..



Waitetuna School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 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

Critical Accounting Estimates And Assumptions

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

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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.

i) Inventories

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

j) Investments

Bank term deposits 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.

k) Property, Plant and Equipment

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

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



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

Property, plant and equipment acquired with individual values under \$1,000 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.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	3–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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



p) Revenue Received in Advance

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	114,142	99,826	105,619
Teachers' Salaries Grants	332,597	-	302,703
Use of Land and Buildings Grants	172,906	-	153,717
Resource Teachers Learning and Behaviour Grants	-	3,850	3,813
Other MoE Grants	22,328	8,398	19,995
	<u>641,973</u>	<u>112,074</u>	<u>585,847</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	2,158	5,000	6,589
Activities	16,423	5,720	10,026
Trading	3,619	2,200	3,472
Fundraising	12,732	21,000	2,701
Other Revenue	-	1,000	-
	<u>34,932</u>	<u>34,920</u>	<u>22,788</u>
Expenses			
Activities	13,261	-	13,379
Trading	2,211	2,200	2,250
Fundraising (Costs of Raising Funds)	1,709	-	29
	<u>17,182</u>	<u>2,200</u>	<u>15,657</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>17,750</u>	<u>32,720</u>	<u>7,130</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	8,124	10,520	9,831
Equipment Repairs	2,181	3,200	1,620
Extra-Curricular Activities	1,579	1,600	176
Library Resources	80	-	28
Employee Benefits - Salaries	384,419	67,190	346,015
Staff Development	1,334	4,000	3,672
	<u>397,715</u>	<u>86,510</u>	<u>361,340</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,700	3,500	3,500
Board of Trustees Fees	4,070	3,300	2,340
Board of Trustees Expenses	2,909	2,060	1,547
Communication	1,274	1,060	846
Consumables	1,742	2,975	4,618
Operating Lease	-	8,202	2,859
Other	7,850	3,580	10,610
Employee Benefits - Salaries	33,544	-	31,954
Insurance	502	-	511
Service Providers, Contractors and Consultancy	3,164	3,000	1,920
	58,754	27,677	60,706

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	1,640	1,300	1,772
Consultancy and Contract Services	6,910	-	1,576
Cyclical Maintenance Provision	(14,468)	-	4,176
Grounds	6,780	8,000	7,289
Heat, Light and Water	4,573	5,000	7,937
Repairs and Maintenance	-	2,400	-
Use of Land and Buildings	172,906	-	153,717
Employee Benefits - Salaries	13,732	9,500	13,041
	192,072	26,200	189,507

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	2,381	2,000	2,381
Furniture and Equipment	4,440	4,000	4,660
Motor Vehicles	1,758	2,000	1,758
Leased Assets	12,784	-	3,654
Library Resources	822	300	876
	22,185	8,300	13,329



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	(393)	5,000	60
Bank Call Account	6,189	5,000	2,817
Short-term Bank Deposits	37,011	8,576	41,278
Cash and cash equivalents for Cash Flow Statement	<u>42,807</u>	<u>18,576</u>	<u>44,155</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	2,280	18,000	3,238
Receivables from the Ministry of Education	-	-	12,892
Banking Staffing Underuse	1,729	-	21,558
Teacher Salaries Grant Receivable	24,242	22,000	-
	<u>28,251</u>	<u>40,000</u>	<u>37,688</u>
Receivables from Exchange Transactions	2,280	18,000	3,238
Receivables from Non-Exchange Transactions	25,971	22,000	34,450
	<u>28,251</u>	<u>40,000</u>	<u>37,688</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	924	500	630
	<u>924</u>	<u>500</u>	<u>630</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	78,275	-	-	-	(2,381)	75,894
Furniture and Equipment	14,040	-	-	-	(4,440)	9,600
Motor Vehicles	5,442	-	-	-	(1,758)	3,684
Leased Assets	52,146	4,307	-	-	(12,784)	43,669
Library Resources	6,142	444	-	-	(822)	5,764
Balance at 31 December 2019	<u>156,045</u>	<u>4,751</u>	<u>-</u>	<u>-</u>	<u>(22,185)</u>	<u>138,611</u>



	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	103,349	(27,455)	75,894
Furniture and Equipment	83,555	(73,951)	9,603
Motor Vehicles	8,373	(4,689)	3,684
Leased Assets	59,121	(15,455)	43,666
Library Resources	25,866	(20,103)	5,763
Balance at 31 December 2019	280,264	(141,652)	138,611

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	80,655	-	-	-	(2,381)	78,274
Furniture and Equipment	13,619	6,065	-	-	(4,660)	15,024
Motor Vehicles	7,201	-	-	-	(1,758)	5,443
Leased Assets	-	54,816	-	-	(3,654)	51,162
Library Resources	6,809	209	-	-	(876)	6,142
Balance at 31 December 2018	108,284	61,090	-	-	(13,329)	156,045

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	103,349	(25,074)	78,275
Furniture and Equipment	93,578	(78,554)	15,024
Motor Vehicles	8,373	(2,931)	5,442
Leased Assets	54,816	(3,654)	51,162
Library Resources	25,422	(19,280)	6,142
Balance at 31 December 2018	285,538	(129,493)	156,045

12. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	8,374	15,000	14,456
Employee Entitlements - Salaries	25,504	20,000	22,854
	33,878	35,000	37,310
Payables for Exchange Transactions	33,878	35,000	37,310
	33,878	35,000	37,310

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	1,040	-	3,000
	<u>1,040</u>	<u>-</u>	<u>3,000</u>

14. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	22,493	22,493	19,028
Increase/ (decrease) to the Provision During the Year	3,739	-	4,176
Use of the Provision During the Year	(18,207)	(2,493)	(711)
Provision at the End of the Year	<u>8,025</u>	<u>20,000</u>	<u>22,493</u>
Cyclical Maintenance - Current	4,375	10,000	9,952
Cyclical Maintenance - Term	3,650	10,000	12,541
	<u>8,025</u>	<u>20,000</u>	<u>22,493</u>

15. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	12,345	-	12,087
Later than One Year and no Later than Five Years	31,402	-	40,198
Later than Five Years	-	-	-
	<u>43,747</u>	<u>-</u>	<u>52,285</u>



16. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
AMS & Various works	<i>in progress</i>	-	29,233	23,012	-	6,221
Administration Area Upgrade	<i>finished</i>	12,121	-	3,223	-	8,898
Totals		12,121	29,233	26,235	-	15,119

Represented by:

Funds Held on Behalf of the Ministry of Education	15,119
Funds Due from the Ministry of Education	-
	15,119

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Administration Area Upgrade	<i>in progress</i>	136,064	10,661	134,603	-	12,121
Totals		136,064	10,661	134,603	-	12,121

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



18. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,070	2,340
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	105,688	100,372
Full-time equivalent members	0.80	0.80
Total key management personnel remuneration	109,758	102,712
Total full-time equivalent personnel	0.92	0.92

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	2 - 3	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
0	0.00	0.00
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-



20. Contingencies

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

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$187,948 contract to have the A Block upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$165,291 has been received of which \$159,281 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$217,829 contract for AMS and Various Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,233 has been received of which \$23,012 has been spent on the project to balance date. This project has been approved by the Ministry.

22. Managing Capital

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



23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	42,807	18,576	44,155
Receivables	28,251	40,000	37,688
Total Financial assets measured at amortised cost	<u>71,058</u>	<u>58,576</u>	<u>81,843</u>

Financial liabilities measured at amortised cost

Payables	33,878	35,000	37,310
Finance Leases	43,748	45,000	52,286
Total Financial Liabilities Measured at Amortised Cost	<u>77,626</u>	<u>80,000</u>	<u>89,595</u>

24. 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. Subsequently all schools and kura reopened on the 18th of May 2020.

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.

25. 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 9 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



26. Breach of Law - Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with section 87A (1) of the Education Act 1989 in that it did not submit its annual financial statements for audit by the 31 March 2020. 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 which has caused time delays and resulted in a breach of Section 87A (1) of the Education Act. As this situation is out of the Board of Trustees' control no audit qualification has been issued for breach of Section 87A (1) of the Education Act.

27. Breach of 31 May Deadline Due to COVID-19

Section 87(c) of the Education Act states that "A Board must provide its audited annual financial statements to the Secretary no later than 31 May in the year after the previous financial year." 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 which has caused time delays and resulted in a breach of Section 87(c) of the Education Act. As this situation is out of the Board of Trustees' control no audit qualification has been issued for breach of Section 87(c) of the Education Act.



Waitetuna School

For the year 31 December 2019

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$787.29 (excluding GST). The funding was spent on sporting endeavours.