

Laingholm School

Annual Report for the year ended 31 December 2020

Ministry Number:	1338
Principal:	Martyn Weatherill
School Address:	54 Victory Road, Laingholm, Auckland
School Postal Address:	54 Victory Road, Laingholm, Auckland, 0604
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Service Provider:	Edtech Financial Services Ltd

Laingholm School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Martyn Weatherill	Principal		
Debbie Morgan	Staff Rep	Elected June 2019	April 2022
Hamish Jones	Chairperson	Co-opted June 2019	April 2022
Earl Gasparich	Parent Rep	Elected June 2019	April 2022
Michelle Conning	Parent Rep	Elected June 2019	April 2022
Terry Hewertson	Parent Rep	Elected June 2019	April 2022
Karen Swainson	Parent Rep	Elected June 2019	April 2022
Kate Marsh	Parent Rep	Elected June 2019	April 2022

Laingholm School

Annual Report

For the year ended 31 December 2020

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**Laingholm School
Statement of Responsibility**

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Hannah Leske Jones
Full Name of Board Chairperson

MARTIN ROBERT WEATHERILL
Full Name of Principal

[Signature]
Signature of Board Chairperson

MR Weatherill
Signature of Principal

4/8/22
Date:

4/8/22
Date:

Laingholm School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,387,428	2,272,906	2,304,733
Locally Raised Funds	3	139,631	254,619	187,278
Interest Income		379	1,856	1,954
		<u>2,527,438</u>	<u>2,529,381</u>	<u>2,493,965</u>
Expenses				
Locally Raised Funds	3	45,812	104,903	62,769
Learning Resources	4	1,712,545	1,639,911	1,659,757
Administration	5	114,268	121,368	120,979
Finance		4,297	1,964	4,740
Property	6	585,937	554,767	559,639
Depreciation	7	91,892	92,616	92,989
Loss on Disposal of Property, Plant and Equipment		889	-	859
		<u>2,555,640</u>	<u>2,515,529</u>	<u>2,501,732</u>
Net Surplus / (Deficit) for the year		(28,202)	13,852	(7,767)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(28,202)</u>	<u>13,852</u>	<u>(7,767)</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.



Laingholm School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	2020	2020	2019
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January	597,667	597,667	590,809
Total comprehensive revenue and expense for the year	(28,202)	13,852	(7,767)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	14,625	-	14,625
Equity at 31 December	23 584,090	611,519	597,667
Retained Earnings	584,090	611,519	597,667
Equity at 31 December	584,090	611,519	597,667

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.



Laingholm School
Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	75,112	118,407	64,886
Accounts Receivable	9	116,829	100,000	89,857
GST Receivable		-	5,000	11,953
Prepayments		7,726	10,000	14,965
Inventories	10	87	100	144
		<u>199,754</u>	<u>233,507</u>	<u>181,805</u>
Current Liabilities				
GST Payable		7,212	-	-
Accounts Payable	12	155,136	141,000	139,665
Borrowings - Due in one year	13	14,588	-	19,632
Revenue Received in Advance	14	35,844	30,000	34,251
Provision for Cyclical Maintenance	15	55,100	20,000	20,000
Finance Lease Liability - Current Portion	16	16,180	32,284	6,760
Funds Held for Capital Works Projects	17	121,622	100,000	45,932
		<u>405,682</u>	<u>323,284</u>	<u>266,240</u>
Working Capital Surplus/(Deficit)		(205,928)	(89,777)	(84,435)
Non-current Assets				
Property, Plant and Equipment	11	765,224	771,842	764,006
Capital Works in Progress		60,681	-	-
		<u>825,905</u>	<u>771,842</u>	<u>764,006</u>
Non-current Liabilities				
Borrowings	13	-	-	16,104
Provision for Cyclical Maintenance	15	6,834	51,000	50,908
Finance Lease Liability	16	29,053	19,546	14,892
		<u>35,887</u>	<u>70,546</u>	<u>81,904</u>
Net Assets		<u>584,090</u>	<u>611,519</u>	<u>597,667</u>
Equity	23	<u>584,090</u>	<u>611,519</u>	<u>597,667</u>

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

Laingholm School

Statement of Cash Flows

For the year ended 31 December 2020

	2020	2020 Budget	2019
Note	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	578,581	482,127	486,464
Locally Raised Funds	133,572	252,238	195,943
Goods and Services Tax (net)	19,165	6,953	(25,460)
Payments to Employees	(356,585)	(266,661)	(259,333)
Payments to Suppliers	(281,279)	(369,086)	(646,381)
Cyclical Maintenance Payments in the year	(23,966)	-	-
Interest Paid	(4,297)	(1,964)	(4,740)
Interest Received	379	1,856	1,955
Net cash from/(to) Operating Activities	65,570	105,463	(251,552)
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(115,885)	(100,452)	(70,105)
Net cash from/(to) Investing Activities	(115,885)	(100,452)	(70,105)
Cash flows from Financing Activities			
Furniture and Equipment Grant	14,625	-	14,625
Finance Lease Payments	(8,626)	30,178	(2,474)
Loans Received / Repayment of Loans	(21,148)	(35,736)	(20,215)
Funds Held for Capital Works Projects	75,690	54,068	315,834
Net cash from/(to) Financing Activities	60,541	48,510	307,770
Net increase/(decrease) in cash and cash equivalents	10,226	53,521	(13,887)
Cash and cash equivalents at the beginning of the year	8	64,886	78,773
Cash and cash equivalents at the end of the year	8	75,112	118,407

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

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

Laingholm School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Reporting Entity

Laingholm School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short term receivables are written off when there is no reasonable expectation of recovery.

Inventories

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

Investments

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

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	40 years
Furniture and equipment	5-20 years
Information and communication technology	6 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

Revenue Received in Advance

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

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

Laingholm School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Provision for Cyclical Maintenance

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

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

Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Laingholm School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	423,142	384,139	398,924
Teachers' Salaries Grants	1,371,032	1,400,000	1,416,516
Use of Land and Buildings Grants	432,447	388,909	385,943
Other MoE Grants	149,134	83,358	101,430
Other Government Grants	11,673	16,500	1,920
	<u>2,387,428</u>	<u>2,272,906</u>	<u>2,304,733</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$7,790 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	73,594	104,189	83,445
Activities	45,857	109,430	61,364
Trading	8,349	11,000	11,465
Fundraising	11,831	30,000	31,004
	<u>139,631</u>	<u>254,619</u>	<u>187,278</u>
Expenses			
Activities	31,639	77,503	29,908
Trading	7,676	9,400	9,237
Fundraising (Costs of Raising Funds)	6,497	18,000	23,624
	<u>45,812</u>	<u>104,903</u>	<u>62,769</u>
	<u>93,819</u>	<u>149,716</u>	<u>124,509</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	60,951	62,579	61,740
Information and Communication Technology	9,845	18,600	7,848
Library Resources	59	500	594
Employee Benefits - Salaries	1,591,514	1,529,203	1,566,006
Staff Development	50,176	29,029	23,569
	<u>1,712,545</u>	<u>1,639,911</u>	<u>1,659,757</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	5,000	10,600	5,376
Board of Trustees Fees	3,110	3,680	2,870
Board of Trustees Expenses	1,627	1,500	3,589
Communication	2,577	2,600	2,787
Consumables	4,939	9,940	4,974
Other	6,831	7,300	6,325
Employee Benefits - Salaries	73,527	72,913	79,702
Insurance	9,529	5,815	8,540
Service Providers, Contractors and Consultancy	7,128	7,020	6,816
	<u>114,268</u>	<u>121,368</u>	<u>120,979</u>

6 Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	9,048	9,880	8,959
Consultancy and Contract Services	39,552	39,622	37,735
Cyclical Maintenance Expense	14,992	-	20,818
Grounds	5,222	1,800	3,026
Heat, Light and Water	20,965	22,400	23,136
Rates	122	105	105
Repairs and Maintenance	11,209	36,391	31,140
Use of Land and Buildings	432,447	388,909	385,943
Security	3,289	5,720	7,436
Employee Benefits - Salaries	49,091	49,940	41,341
	<u>585,937</u>	<u>554,767</u>	<u>559,639</u>

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

7 Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	19,245	19,099	19,125
Furniture and Equipment	48,012	46,206	49,363
Information and Communication Technology	8,315	13,429	7,831
Leased Assets	13,897	11,247	14,401
Library Resources	2,423	2,635	2,269
	<u>91,892</u>	<u>92,616</u>	<u>92,989</u>

Laingholm School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	200	200	200
Bank Current Account	73,373	118,207	64,686
Bank Call Account	1,539	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>75,112</u>	<u>118,407</u>	<u>64,886</u>

Of the \$75,112 Cash and Cash Equivalents, \$121,622 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	6,432	-	-
Teacher Salaries Grant Receivable	110,397	100,000	89,857
	<u>116,829</u>	<u>100,000</u>	<u>89,857</u>
Receivables from Exchange Transactions	6,432	-	-
Receivables from Non-Exchange Transactions	110,397	100,000	89,857
	<u>116,829</u>	<u>100,000</u>	<u>89,857</u>

10 Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	87	100	144
	<u>87</u>	<u>100</u>	<u>144</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	451,594	5,226	-	-	(19,245)	437,575
Furniture and Equipment	258,185	30,231	(451)	-	(48,012)	239,953
Information and Communication Technology	17,993	18,898	-	-	(8,315)	28,576
Leased Assets	20,353	35,705	-	-	(13,897)	42,161
Library Resources	15,881	3,940	(439)	-	(2,423)	16,959
Balance at 31 December 2020	764,006	94,000	(890)	-	(91,892)	765,224

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	770,225	(332,650)	437,575
Furniture and Equipment	526,812	(286,859)	239,953
Information and Communication Technology	138,893	(110,317)	28,576
Leased Assets	83,844	(41,683)	42,161
Library Resources	88,546	(71,587)	16,959
Balance at 31 December 2020	1,608,320	(843,096)	765,224

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

The net carrying value of equipment held under a finance lease is \$42,161 (2019: \$20,353).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	470,719	-	-	-	(19,125)	451,594
Furniture and Equipment	256,116	51,432	-	-	(49,363)	258,185
Information and Communication Technology	16,724	9,342	(242)	-	(7,831)	17,993
Leased Assets	32,873	1,881	-	-	(14,401)	20,353
Library Resources	18,448	319	(617)	-	(2,269)	15,881
Balance at 31 December 2019	794,880	62,974	(859)	-	(92,989)	764,006

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	764,999	(313,405)	451,594
Furniture and Equipment	507,928	(249,743)	258,185
Information and Communication Technology	119,994	(102,001)	17,993
Leased Assets	48,139	(27,786)	20,353
Library Resources	87,010	(71,129)	15,881
Balance at 31 December 2019	1,528,070	(764,064)	764,006

The net carrying value of equipment held under a finance lease is \$20,353 (2018: \$32,873).

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	27,197	25,000	19,597
Accruals	11,422	11,000	10,606
Employee Entitlements - Salaries	111,509	100,000	104,864
Employee Entitlements - Leave Accrual	5,008	5,000	4,598
	<u>155,136</u>	<u>141,000</u>	<u>139,665</u>
Payables for Exchange Transactions	155,136	141,000	139,665
	<u>155,136</u>	<u>141,000</u>	<u>139,665</u>

The carrying value of payables approximates their fair value.

13 Borrowings

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	14,588	-	19,632
Due Beyond One Year	-	-	16,104
	<u>14,588</u>	<u>-</u>	<u>35,736</u>

The school has borrowings at 31 December 2020 of \$14,588 (31 December 2019 \$35,736). This loan is from the ASB Bank for the purpose of a new playground. The loan is unsecured, interest is 3.89% Daily Rate and the loan is payable with interest in equal instalments of \$1,847.44.

14 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	1,870
Other	35,844	30,000	32,381
	<u>35,844</u>	<u>30,000</u>	<u>34,251</u>

15 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	70,908	70,908	50,090
Increase/(decrease) to the Provision During the Year	14,992	-	20,818
Use of the Provision During the Year	(23,966)	92	-
Provision at the End of the Year	<u>61,934</u>	<u>71,000</u>	<u>70,908</u>
Cyclical Maintenance - Current	55,100	20,000	20,000
Cyclical Maintenance - Term	6,834	51,000	50,908
	<u>61,934</u>	<u>71,000</u>	<u>70,908</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for plant and equipment, ICT equipment and photocopiers. Minimum lease payments payable (includes interest portion):

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	19,720	-	10,102
Later than One Year and no Later than Five Years	31,534	-	17,095
	<u>51,254</u>	<u>-</u>	<u>27,197</u>

17 Funds Held for Capital Works Projects

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

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block 3 Roof <i>Completed</i>	(1,048)	1,023	-	(25)	-
Block 1 Toilets <i>In progress</i>	(66)	189,639	91,122	-	98,451
Blocks 9 & 10 Upgrade <i>Completed</i>	13,724	-	13,724	-	-
Block 2 <i>In progress</i>	(6,703)	-	-	-	(6,703)
Block 1 Upgrade <i>Completed</i>	27,199	-	27,199	-	-
Replace Roofing <i>In progress</i>	12,826	-	-	-	12,826
SIP Shade Sails <i>In progress</i>	-	20,998	3,950	-	17,048
Totals	<u>45,932</u>	<u>211,660</u>	<u>135,995</u>	<u>(25)</u>	<u>121,622</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

128,325
(6,703)
121,622

2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block 3 Roof <i>Completed</i>	(1,048)	-	-	-	(1,048)
Block 1 Toilets <i>In progress</i>	(66)	-	-	-	(66)
Blocks 9 & 10 Upgrade <i>In progress</i>	13,724	-	-	-	13,724
Block 2 <i>In progress</i>	(6,703)	-	-	-	(6,703)
Block 1 Upgrade <i>In progress</i>	27,199	-	-	-	27,199
Replace Roofing <i>In progress</i>	12,826	-	-	-	12,826
Totals	<u>45,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,932</u>

18 Related Party Transactions

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

19 Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,110	2,870
Full-time equivalent members	0.68	0.43
<i>Leadership Team</i>		
Remuneration	246,328	223,264
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	249,438	226,134
Total full-time equivalent personnel	2.68	3.43

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	145-150	140-145
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	1	-
	1	-

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

20 Compensation and Other Benefits Upon Leaving

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

21 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020.

(Contingent liabilities and assets as at 31 December 2019: nil)

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

22 Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: nil)

23 Managing Capital

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

24 Financial Instruments

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	75,112	118,407	64,886
Receivables	116,829	100,000	89,857
Total Financial assets measured at amortised cost	191,941	218,407	154,743
Financial liabilities measured at amortised cost			
Payables	155,136	141,000	139,665
Borrowings - Loans	14,588	-	35,736
Finance Leases	45,233	51,830	21,652
Total Financial Liabilities Measured at Amortised Cost	214,957	192,830	197,053

25 Events After Balance Date

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

26 Financial Difficulties

The School is experiencing financial difficulties, at balance date the School has a working capital deficit of \$205,928. The financial difficulties have arisen because the School has incurred deficits over recent years. The School is managing this by tighter budgetary control to reduce future deficits. These financial statements are prepared on a going concern basis. The going concern basis is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

27 Breach of Law - Failure to comply with Section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2021. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Laingholm School (the School). The Auditor-General has appointed me, Pradeep Singh, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 5 August 2022. This is the date at which our opinion is expressed.

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

Serious financial difficulty

Without modifying our opinion, we draw attention to note 26, which refers to the school's working capital deficit of \$205,928. These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support of the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the school with resources so it may meet its obligations as they fall due.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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 Statement of Responsibility, the Analysis of Variance, and the Kiwi Sport Statement which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Pradeep Singh
JOLLY DUNCAN & WELLS
On behalf of the Auditor-General
Auckland, New Zealand



**Student Achievement Targets 2020
Analysis of Variance**

Laingholm Primary School
'The Greatest Little School in the Universe'

Student Achievement Target for 2020

Target Number #1 - High Expectations

1.0 - Target:

To ensure that we do not lose sight of our pursuit of excellence and high expectations. Our goal for 2020 is to have;

- 95% of our students achieving 'at' or 'above' our 'Laingholm Expectation' in Reading
- 95% of our students achieving 'at' or 'above' our 'Laingholm Expectation' in Writing
- 95% of our students achieving 'at' or 'above' our 'Laingholm Expectation' in Mathematics

2.0 - Analysis of Variance:

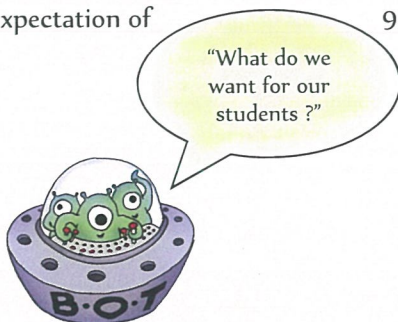
Based on the data collected at the end of 2019 the overall achievement against the 'High Expectations' goal was;

- **87%** of our students achieved 'at' or 'above' the relevant 'Laingholm Primary School Expectation' in Reading. While still a strong result, 87% represents the first time in nine years the achievement level in reading has dipped below 90%. In five of the previous seven years the result has exceeded 95%. Even at 87% the result is still an increase in achievement of 6% from the baseline data recorded in 2010.
- **90%** of our students achieving 'at' or 'above' the relevant 'Laingholm Primary School Expectation' in Writing. 90% achievement marks the eighth year in a row the result has been 90% or above. During the eight years the result has exceeded 95% on four occasions. The result makes an increase in achievement of 3% from the baseline data recorded in 2010.
- **88%** of our students achieving 'at' or 'above' the relevant 'Laingholm Primary School Expectation' in Mathematics. While still a strong result, 88% represents the first time in nine years the achievement level in reading has dipped below 90% having exceeded 95% twice in the last seven years.

Covid-19: No analysis of variance for the 2020 school year would be complete without some reference to the effect the Covid-19 Lockdowns have had. While the unprecedented nature of these events make it impossible to accurately quantify the effect, it is logical to assume that the Lockdowns would have some effect. The lack of equity in society means that these effects have not been felt uniformly across the education sector. Our anecdotal evidence suggests that those students who were at risk of not achieving were certainly not helped by significant periods outside the structure and routine of the school environment.

3.0 - Next Steps:

We, as a school, believe that maintaining high expectations of our students - and our teachers - is essential. As a Board we are committed to providing all reasonable resources to ensure that we continue to meet our expectation of 95% of our students achieving 'at' or 'above' agreed expectations.



NOT MET

Student Achievement Target for 2020

Target Number #2 - Expectations of Progress

1.0 - Target:

Under the National Standards regime a significant number of our students, 66% based on the EOY 2018, would have been assigned, by the arbitrary nature of the regime, achievement goals that were actually lower than their current level of achievement.

To ensure every student has meaningful goals for reading, writing and mathematics we need to be able to project where we expect every student, based on their individual learning dispositions, to be achieving by the end of the school year from any given baseline at the start of the year.

Our goal is that, during the year, we can establish meaningful SMART goals for all students in reading and writing based on any given baseline data point and our understanding of the unique learning dispositions of each individual learner.

2.0 - Analysis of Variance:

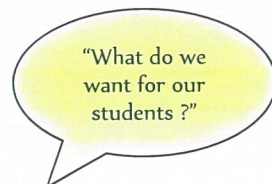
This goal was rolled over from 2019 as this goal had provided the basis of many detailed conversations and work streams the true scope of the task, specifically understanding the learning dispositions of each student, only really became apparent half way through 2019.

One of the first decisions we made when the scope of the first Covid-19 Lockdown became apparent was to abandon this goal for 2020. While still a worthy goal, the wellbeing of our staff, students and their families became a priority.

As a consequence of this reprioritisation most of our scheduled staff meeting for the year were cancelled, as were a number of PLD opportunities that had been booked to support this work.

3.0 - Next Steps:

Given the proposed work around the refresh of the NZC and the likelihood that this work will identify progress outcomes across the curriculum, we propose placing our work in this area on hold until the outcome of the refresh of the NZC is known.



ABANDONED DUE TO COVID-19

Laingholm Primary School – KiwiSport Funding Report December 2020

Income - KiwiSport Funding 2020	\$6,604.00 Ex GST
Expense - Sports Activator - Contribution	\$5,881.06 Ex GST
Expense - Equipment & Resources	\$1,074.59 EX GST
Expense - Competition Fees	\$0.00 Ex GST
Balance	-\$351.65

The budget over spend of \$351.65 was met from general operational funding.

Laingholm's KiwiSport Vision:

To launch our students on a journey of physically active discovery aided by their teachers and wider community, in order to create a sustainable active culture.

Outcomes:	Indicators:	Measures:
<p><i>The Students:</i></p> <p>Will enjoy a variety of sports and physical activities that they will have the confidence and skills to participate in. This will help to develop positive attitudes towards all physical activity.</p>	<ul style="list-style-type: none"> • An increase in available organised lunch time activities, providing variety and including all ages and abilities. • An increase in the number of children participating in after school or weekend sports. 	<ul style="list-style-type: none"> • More children will choose to participate in the organised lunch time activities. • More children than usual will be participating in organised sports due to the variety • Children will help to organise and lead these activities.
<p><i>The Teachers:</i></p> <p>Will provide enjoyable, well planned physical experiences that will develop the skills and attitudes required for all children to participate confidently in a variety of sports and physical activities.</p>	<ul style="list-style-type: none"> • An increase in teacher skill and knowledge • An increase in positive attitudes towards PE/PA • Teachers will have the resources required to teach effectively 	<ul style="list-style-type: none"> • An increase in teacher participation in organised lunch time activities • Unit plans include sequenced learning experiences that show skill development. • Required resources to support teaching will be purchased • Teachers will receive PD

<p><i>The Community:</i></p> <p>Will support the development of the children, their parents and the teachers by providing expert guidance in a variety of physical activities.</p>	<ul style="list-style-type: none"> • Utilisation of 'experts' to provide PD for teachers and/or training for children and parents in a variety of areas • Activator facilitates the development of relationships within the cluster 	<ul style="list-style-type: none"> • Training sessions held • Parental/community involvement in coaching and managing sport teams • Interschool informal sports events • Interschool cluster meetings
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EEO Statement:

The Board is satisfied that, during the 2020 year, all reasonable steps were taken to ensure compliance with the Boards EEO policy. As required by Section 77A 1(c) of the State Sector Act the Board formally records its full compliance with this policy.