



31 May 2021

Richard Dey
William Buck Audit (NZ) Limited
The Kollektive
DX Box HP40007
TAURANGA 3112

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2020

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Te Puke High School (the School) for the year ended 31 December 2020 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2020; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the

financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2020; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.
- we believe the methods, significant assumptions and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the corrected and uncorrected misstatements is attached to this representation letter.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;

- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2020. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from today's date, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.

PO Box 344, Te Puke 3153, NEW ZEALAND

T: (07) 573 9769 F: (07) 573 9768

E: tphs@tepuke.school.nz

W: www.tepuke.school.nz

Principal: A R Liddle MSc (Hons), MEdM (Hons), Dip Tchg

- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Amy Wicines A. Wicines 1/6/21
Chairperson

Alan Liddle A Liddle 1/6/2021
Principal

TE PUKE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



Ministry Number:	123
Principal:	Alan Liddle
School Address:	19 Tui Street, Te Puke
School Postal Address:	PO Box 344, Te Puke, 3153
School Phone:	(07) 573 9769
School Email:	tphs@tepuke.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

TE PUKE HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Te Puke High 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.

A. Wicks

Full Name of Board Chairperson

Andy Wicks

Signature of Board Chairperson

1/6/21

Date:

Alan Liddle

Full Name of Principal

Al Liddle

Signature of Principal

1/6/2021

Date:

Te Puke High 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	10,948,312	9,269,425	9,255,373
Locally Raised Funds	3	350,821	479,761	513,106
Interest income		3,960	25,000	28,343
International Students	4	429,995	743,913	822,459
Other Revenue		9,445	1,600	8,128
Gain on Sale of Property, Plant and Equipment		-	-	1,513
		11,742,533	10,519,699	10,628,922
Expenses				
Locally Raised Funds	3	212,834	343,311	321,935
International Students	4	293,645	460,015	454,324
Learning Resources	5	7,125,152	6,604,672	6,715,800
Administration	6	465,397	528,284	499,057
Finance		5,372	8,700	7,137
Property	7	2,439,789	2,421,339	2,480,452
Depreciation	8	417,826	438,750	410,367
Loss on Disposal of Property, Plant and Equipment		5,454	-	-
		10,965,469	10,805,071	10,889,072
Net Surplus / (Deficit) for the year		777,064	(285,372)	(260,150)
Other Comprehensive Revenue and Expenses		22,278	-	14,983
Total Comprehensive Revenue and Expense for the Year		799,342	(285,372)	(245,167)

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

Te Puke High School

Statement of Changes in Net Assets/Equity For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January		<u>1,111,531</u>	<u>1,111,531</u>	<u>1,313,928</u>
Total comprehensive revenue and expense for the year	25	799,342	(285,372)	(245,167)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,750	-	42,770
Equity at 31 December		<u>1,914,623</u>	<u>826,159</u>	<u>1,111,531</u>
Retained Earnings		1,864,369	813,166	1,083,555
Reserves		50,254	12,993	27,976
Equity at 31 December		<u>1,914,623</u>	<u>826,159</u>	<u>1,111,531</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.

Te Puke High School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	1,245,675	1,244,323	1,411,369
Accounts Receivable	10	552,522	751,500	747,377
GST Receivable		31,938	10,000	-
Prepayments		27,465	35,000	36,772
Investments	11	150,000	250,000	250,000
Funds held for Capital Works Projects	18	37,977	-	44,423
		<u>2,045,577</u>	<u>2,290,823</u>	<u>2,489,941</u>
Current Liabilities				
GST Payable		-	-	171
Accounts Payable	13	724,858	760,000	752,913
Revenue Received in Advance	14	221,561	950,000	985,373
Provision for Cyclical Maintenance	15	-	106,250	83,702
Finance Lease Liability - Current Portion	16	26,899	50,000	57,341
Funds held in Trust	17	95,734	420,000	421,497
Funds held on behalf of the Te Puke Transport Network	19	77,279	100,000	102,017
		<u>1,146,331</u>	<u>2,386,250</u>	<u>2,403,014</u>
Working Capital Surplus/(Deficit)		899,246	(95,427)	86,927
Non-current Assets				
Investments	11	87,818	65,000	65,540
Property, Plant and Equipment	12	1,145,599	955,000	1,110,360
		<u>1,233,417</u>	<u>1,020,000</u>	<u>1,175,900</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	201,170	68,414	122,006
Finance Lease Liability	16	16,870	30,000	29,290
		<u>218,040</u>	<u>98,414</u>	<u>151,296</u>
Net Assets		<u>1,914,623</u>	<u>826,159</u>	<u>1,111,531</u>
Equity		<u>1,914,623</u>	<u>826,159</u>	<u>1,111,531</u>

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

Te Puke High School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		3,234,670	2,671,944	2,442,476
Locally Raised Funds		288,415	482,201	729,213
International Students		26,640	706,409	677,350
Goods and Services Tax (net)		(32,110)	(10,171)	21,273
Payments to Employees		(1,696,029)	(1,627,772)	(1,927,391)
Payments to Suppliers		(1,492,878)	(2,101,380)	(1,568,796)
Cyclical Maintenance Payments in the year		-	(56,044)	-
Interest Paid		(5,372)	(8,700)	(7,137)
Interest Received		5,211	25,039	30,324
Net cash from Operating Activities		328,547	81,526	397,312
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	4,770
Purchase of PPE (and Intangibles)		(253,003)	(283,390)	(288,964)
Purchase of Investments		-	-	(140,000)
Proceeds from Sale of Investments		100,000	540	-
Net cash from Investing Activities		(153,003)	(282,850)	(424,194)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,750	-	42,770
Finance Lease Payments		(930)	(6,631)	(58,709)
Funds Administered on Behalf of Third Parties		(350,502)	(3,512)	(56,219)
Funds Held for Capital Works Projects		6,446	44,423	74,576
Net cash from Financing Activities		(341,236)	34,280	2,418
Net increase/(decrease) in cash and cash equivalents		(165,692)	(167,044)	(24,464)
Cash and cash equivalents at the beginning of the year	9	1,411,367	1,411,367	1,435,833
Cash and cash equivalents at the end of the year	9	1,245,675	1,244,323	1,411,369

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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Te Puke High 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.

b) 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 for 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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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.

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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

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 (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.

i) Inventories

Inventories are consumable items held for sale and comprised 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.

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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

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	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	Over Life of the Lease

1) Intangible Assets

Software costs

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

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

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

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

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

p) Revenue Received in Advance

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

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

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

u) 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.

v) Budget Figures

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

w) 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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,133,943	2,003,799	1,923,174
Teachers' Salaries Grants	5,623,088	4,787,633	4,995,124
Use of Land and Buildings Grants	1,844,175	1,810,917	1,818,704
Other MoE Grants	847,155	403,383	435,766
Other Government Grants	499,951	263,693	82,605
	<u>10,948,312</u>	<u>9,269,425</u>	<u>9,255,373</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$133,003 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	19,220	70,000	37,287
Activities	193,538	290,261	273,133
Trading	17,032	36,500	41,885
Fundraising	(2,000)	-	14,500
Other Revenue	123,031	83,000	146,301
	<u>350,821</u>	<u>479,761</u>	<u>513,106</u>
Expenses			
Activities	158,595	283,011	261,770
Trading	54,239	60,300	60,165
	<u>212,834</u>	<u>343,311</u>	<u>321,935</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>137,987</u>	<u>136,450</u>	<u>191,171</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	36	45	48
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	429,995	743,913	822,459
Expenses			
Advertising	18,856	30,000	42,166
Commissions	36,671	94,565	103,654
Recruitment	689	35,000	28,683
International Student Levy	16,739	22,000	17,188
Employee Benefit - Salaries	158,749	162,000	132,333
Other Expenses	61,941	116,450	130,300
	293,645	460,015	454,324
<i>Surplus/ (Deficit) for the year International Students'</i>	136,350	283,898	368,135

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	165,393	286,860	187,830
Equipment Repairs	9,926	17,000	10,682
Information and Communication Technology	432	14,000	2,726
Extra-Curricular Activities	265,000	324,413	287,214
Resource/Attached Teacher Costs	50,043	79,800	49,294
Employee Benefits - Salaries	6,620,008	5,838,599	6,153,298
Staff Development	14,350	44,000	24,756
	7,125,152	6,604,672	6,715,800

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,397	9,124	9,124
Board of Trustees Fees	6,106	8,300	10,767
Board of Trustees Expenses	13,200	20,400	26,100
Communication	12,388	16,500	14,566
Consumables	11,674	(5,055)	2,707
Operating Lease	5,358	37,000	5,358
Legal Fees	-	1,000	-
Other	39,124	74,200	48,393
Employee Benefits - Salaries	322,780	268,175	349,593
Insurance	24,239	25,000	22,161
Service Providers, Contractors and Consultancy	21,131	73,640	10,288
	<u>465,397</u>	<u>528,284</u>	<u>499,057</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	31,439	29,300	30,260
Consultancy and Contract Services	145,518	143,140	135,904
Cyclical Maintenance Provision	(4,538)	25,000	23,956
Grounds	10,541	18,500	18,871
Heat, Light and Water	91,189	98,700	101,019
Rates	13,838	13,750	13,616
Repairs and Maintenance	136,056	111,500	175,706
Use of Land and Buildings	1,844,175	1,810,917	1,818,704
Security	22,217	25,000	31,169
Employee Benefits - Salaries	149,354	145,532	131,247
	<u>2,439,789</u>	<u>2,421,339</u>	<u>2,480,452</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	24,550	23,000	23,067
Furniture and Equipment	115,329	109,000	109,072
Information and Communication Technology	197,849	187,000	187,562
Motor Vehicles	20,510	25,000	24,627
Textbooks	1,274	3,000	2,971
Leased Assets	53,588	87,000	58,210
Library Resources	4,726	4,750	4,858
	<u>417,826</u>	<u>438,750</u>	<u>410,367</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	1,042	1,000	1,042
Bank Current Account	803,846	1,243,323	1,410,327
Bank Call Account	40,622	-	-
Short-term Bank Deposits	400,165	-	-
Cash and cash equivalents for Cash Flow Statement	<u>1,245,675</u>	<u>1,244,323</u>	<u>1,411,369</u>

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

Of the \$1,245,675 Cash and Cash Equivalents, \$77,279 is held by the School on behalf of the Te Puke Transport Network.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	85,103	375,000	373,709
Receivables from the Ministry of Education	-	-	1,069
Interest Receivable	288	1,500	1,539
Teacher Salaries Grant Receivable	467,131	375,000	371,060
	<u>552,522</u>	<u>751,500</u>	<u>747,377</u>
Receivables from Exchange Transactions	85,391	376,500	375,248
Receivables from Non-Exchange Transactions	467,131	375,000	372,129
	<u>552,522</u>	<u>751,500</u>	<u>747,377</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	150,000	250,000	250,000
Non-current Asset			
Trustpower Shares	48,617	52,290	45,724
TILT Shares	39,201	12,710	19,816
Total Investments	<u>237,818</u>	<u>315,000</u>	<u>315,540</u>

Te Puke High School
Notes to the Financial Statements
For the year ended 31 December 2020

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	185,189	15,749	-	-	(24,550)	176,388
Furniture and Equipment	366,330	117,090	(1,088)	-	(115,329)	367,003
Information and Communication Technology	404,597	258,288	(3,103)	-	(197,849)	461,933
Motor Vehicles	36,196	50,217	-	-	(20,510)	65,903
Textbooks	3,764	2,104	(604)	-	(1,274)	3,990
Leased Assets	77,968	12,516	(660)	-	(53,588)	36,236
Library Resources	36,316	2,556	-	-	(4,726)	34,146
Balance at 31 December 2020	1,110,360	458,520	(5,455)	-	(417,826)	1,145,599

The net carrying value of equipment held under a finance lease is \$36,236 (2019: \$77,968).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	411,105	(234,717)	176,388
Furniture and Equipment	1,845,606	(1,478,603)	367,003
Information and Communication Technology	1,419,219	(957,286)	461,933
Motor Vehicles	362,219	(296,316)	65,903
Textbooks	93,698	(89,708)	3,990
Leased Assets	256,059	(219,823)	36,236
Library Resources	179,871	(145,725)	34,146
Balance at 31 December 2020	4,567,777	(3,422,178)	1,145,599

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	205,556	2,700	-	-	(23,067)	185,189
Furniture and Equipment	431,420	85,527	(41,545)	-	(109,072)	366,330
Information and Communication Technology	357,518	234,641	-	-	(187,562)	404,597
Motor Vehicles	60,823	-	-	-	(24,627)	36,196
Textbooks	4,876	1,859	-	-	(2,971)	3,764
Leased Assets	92,683	43,495	-	-	(58,210)	77,968
Library Resources	38,650	2,524	-	-	(4,858)	36,316
Balance at 31 December 2019	1,191,526	370,746	(41,545)	-	(410,367)	1,110,360

Te Puke High School
Notes to the Financial Statements
For the year ended 31 December 2020

12. Property, Plant and Equipment (Cont.)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	395,356	(210,167)	185,189
Furniture and Equipment	1,773,460	(1,407,131)	366,330
Information and Communication Technology	1,330,512	(925,915)	404,597
Motor Vehicles	312,002	(275,806)	36,196
Textbooks	110,148	(106,383)	3,764
Leased Assets	297,991	(220,023)	77,968
Library Resources	177,315	(140,999)	36,316
Balance at 31 December 2019	4,396,786	(3,286,424)	1,110,360

13. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	145,962	290,000	285,894
Accruals	74,040	75,000	74,860
Employee Entitlements - Salaries	467,131	375,000	371,060
Employee Entitlements - Leave Accrual	37,725	20,000	21,099
	724,858	760,000	752,913

Payables for Exchange Transactions	724,858	760,000	752,913
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	724,858	760,000	752,913
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The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
International Student Fees	134,149	500,000	537,504
Other	87,412	450,000	447,869
	221,561	950,000	985,373

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	205,708	205,708	181,752
Increase/ (decrease) to the Provision During the Year	(4,538)	25,000	23,956
Use of the Provision During the Year	-	(56,044)	-
Provision at the End of the Year	201,170	174,664	205,708
Cyclical Maintenance - Current	-	106,250	83,702
Cyclical Maintenance - Term	201,170	68,414	122,006
	201,170	174,664	205,708

16. Finance Lease Liability

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

Minimum lease payments payable:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	26,899	50,000	57,341
Later than One Year and no Later than Five Years	16,870	30,000	29,290
	43,769	80,000	86,631

17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	95,734	420,000	421,497
	95,734	420,000	421,497

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Blocks A & B (Performing Arts)	<i>completed</i>	(55,000)	-	-	-	(55,000)
Block A Partial Reroofing Works	<i>completed</i>	(1,569)	13,512	(52,619)	40,676	-
Security Cameras	<i>completed</i>	12,146	-	-	-	12,146
Beatty Block	<i>in progress</i>	-	30,000	(17,400)	-	12,600
SIPS	<i>in progress</i>	-	-	(7,723)	-	(7,723)
Totals		(44,423)	43,512	(77,742)	40,676	(37,977)

Represented by:

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

24,746
(62,723)

(37,977)

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Blocks A & B (Performing Arts)	<i>in progress</i>	(124,448)	-	-	69,448	(55,000)
Block A Partial Reroofing Works	<i>in progress</i>	5,448	-	(7,017)	-	(1,569)
Keys Replacement	<i>completed</i>	-	18,258	(18,258)	-	-
Security Cameras	<i>completed</i>	-	161,234	(149,088)	-	12,146
Totals		(119,000)	179,492	(174,363)	69,448	(44,423)

Te Puke High School
Notes to the Financial Statements
For the year ended 31 December 2020

19. Funds Held on Behalf of Te Puke Transport Network

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<i>Revenue</i>			
Government Grants	1,090,320	1,100,000	1,109,852
Interest Received	787	15,000	10,497
Other Revenue	13,158	12,000	12,000
	<u>1,104,265</u>	<u>1,127,000</u>	<u>1,132,349</u>
<i>Expenses</i>			
Administrative Expenses	9,458	15,000	19,968
Bus Charter	1,063,130	1,045,000	1,055,966
	<u>1,072,588</u>	<u>1,060,000</u>	<u>1,075,934</u>
Surplus/(Deficit)	<u>31,677</u>	<u>67,000</u>	<u>56,415</u>
<i>Accumulated Funds</i>			
Opening Accumulated Funds	102,017	102,017	110,757
Net Surplus/(Deficit)	<u>31,677</u>	<u>67,000</u>	<u>56,415</u>
	<u>133,694</u>	<u>169,017</u>	<u>167,172</u>
LESS Disbursements	<u>56,415</u>	<u>69,017</u>	<u>65,155</u>
Funds Held at Year End	<u>77,279</u>	<u>100,000</u>	<u>102,017</u>
Current Assets			
Cash Accounts	148,517	320,000	318,694
Short-term deposits with a maturity less than three months	150,000	-	-
RWT ANZ Bank	76	76	76
	<u>298,593</u>	<u>320,076</u>	<u>318,770</u>
Current Liabilities			
Accounts Payable	76,774	85,000	85,060
Te Puke High School Loan Account	144,540	135,076	131,693
	<u>221,314</u>	<u>220,076</u>	<u>216,753</u>
Equity	<u>77,279</u>	<u>100,000</u>	<u>102,017</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

19. Funds Held on Behalf of Te Puke Transport Network (Cont.)

Income Distribution

	%age	Income 2020	Expend 2020	Surplus 2020
Fairhaven	6.5%	71,777	69,718	2,059
Otamarakau	3.4%	37,545	36,468	1,077
Paengaroa	7.6%	83,924	81,517	2,407
Pongakawa	18.7%	206,498	200,574	5,924
Pukehina	1.0%	11,043	10,726	317
Te Puke High School	38.6%	426,246	414,019	12,227
Te Puke Intermediate	12.8%	141,346	137,291	4,055
Te Puke Primary	6.4%	70,673	68,646	2,027
Te Ranga	5.0%	55,213	53,629	1,584
	100.0%	1,104,265	1,072,588	31,677

School Current Accounts

	Opening Balance	Less 2019 Payouts	Plus 2020 Surplus	Closing Balance
Fairhaven	7,269	3,667	2,059	5,661
Otamarakau	3,518	1,918	1,077	2,677
Paengaroa	7,488	4,288	2,407	5,608
Pongakawa	15,350	10,550	5,924	10,724
Pukehina	2,564	564	317	2,316
Te Puke High School	36,776	21,776	12,227	27,227
Te Puke Intermediate	20,221	7,221	4,055	17,054
Te Puke Primary	5,210	3,611	2,027	3,627
Te Ranga	3,620	2,821	1,584	2,384
	102,017	56,415	31,677	77,279

20. 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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

21. 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	6,106	10,767
Full-time equivalent members	0.18	0.32
<i>Leadership Team</i>		
Remuneration	1,427,372	1,411,487
Full-time equivalent members	12.50	13.60
Total key management personnel remuneration	1,433,478	1,422,254
Total full-time equivalent personnel	12.68	13.92

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	26 - 27	23 - 24
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
120 - 130	3.00	-
100 - 110	7.00	3.00
	10.00	3.00

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

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

22. 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

23. Contingencies

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

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(i) \$555,342 contract for Block A and B. This is partially funded by the Ministry and \$499,808 has been received and \$554,808 has been spent on the project to date.

(ii) \$136,526 contract for the partial reroof of Block A. This project is fully funded by the Ministry of Education and \$136,475 has been received and \$177,151 spent to date.

(Capital commitments at 31 December 2019: \$853,102)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following operating contracts:

(a) operating lease of a photocopier;

	2020 Actual \$	2019 Actual \$
No later than One Year	-	5,563
	<u>-</u>	<u>5,563</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2020

25. 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.

26. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,245,675	1,244,323	1,411,369
Receivables	552,522	751,500	747,377
Investments - Term Deposits	150,000	250,000	250,000
Total Financial assets measured at amortised cost	<u>1,948,197</u>	<u>2,245,823</u>	<u>2,408,746</u>

Financial liabilities measured at amortised cost

Payables	724,858	760,000	752,913
Finance Leases	43,769	80,000	86,631
Total Financial Liabilities Measured at Amortised Cost	<u>768,627</u>	<u>840,000</u>	<u>839,544</u>

27. Events After Balance Date

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

Te Puke High School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Expiry Date
Andy Wichers	Chairperson	Elected December 2017	December 2020
Alan Liddle	Principal	By virtue of Tenure	
Boyd Harris	Parent Rep	Elected December 2017	December 2020
Vicki Hiini	Parent Rep	Elected September 2019	June 2022
Braden Hungerford	Parent Rep	Elected June 2019	June 2022
Patsy Richardson	Staff Rep	Elected June 2019	June 2022
Chrissi Robinson	Parent Rep	Elected June 2019	June 2022
Sophie Thompson	Trustee	Co-opted December 2016, June 2019	June 2022
Te Mote Marsh	Student Rep	Elected September 2019	September 2020

Te Puke High School

Kiwisport Statement

For the year ended 31 December 2020

Kiwi Sport is a government initiative to support students' participation in organised sport. In 2020, the school received Kiwi Sport funding of \$19,661 (2019: \$20,857) which was spent on a wide variety of organised sports.