

TE PUKE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



Ministry Number:	123
Principal:	Alan Liddle
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Accountant / Service Provider:	Accounting For Schools Limited

TE PUKE HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Te Puke High School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

James Robert Bryce Smith

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

1 June 2022

Date:

Alan Robert Liddle

Full Name of Principal

[Signature]

Signature of Principal

1 June 2022

Date:

Te Puke High School

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	11,221,893	10,058,787	10,948,312
Locally Raised Funds	3	287,040	177,100	350,821
Interest income		3,566	3,000	3,960
International Students	4	168,629	146,961	429,995
Other Revenue		3,505	-	9,445
		11,684,633	10,390,848	11,742,533
Expenses				
Locally Raised Funds	3	191,819	171,141	212,834
International Students	4	189,989	201,055	293,645
Learning Resources	5	7,464,361	7,362,551	7,116,117
Administration	6	1,404,193	529,879	474,443
Finance		2,703	7,500	5,372
Property	7	2,018,907	2,037,886	2,439,778
Depreciation	11	356,274	278,000	417,826
Loss on Disposal of Property, Plant and Equipment		-	-	5,454
		11,628,246	10,588,012	10,965,469
Net Surplus / (Deficit) for the year		56,387	(197,164)	777,064
Other Comprehensive Revenue and Expenses		(2,968)	-	22,278
Total Comprehensive Revenue and Expense for the Year		53,419	(197,164)	799,342

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January		1,914,623	1,914,626	1,111,531
Total comprehensive revenue and expense for the year	25	53,419	(197,164)	799,342
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,750
Equity at 31 December		1,968,042	1,717,462	1,914,623
Retained Earnings		1,920,756	1,704,469	1,864,369
Reserves		47,286	12,993	50,254
Equity at 31 December		1,968,042	1,717,462	1,914,623

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,544,284	1,415,614	1,045,609
Accounts Receivable	9	520,615	495,200	552,522
GST Receivable		20,480	30,000	31,938
Prepayments		25,086	25,000	27,464
Investments	10	352,093	120,000	350,066
Funds held for Capital Works Projects	18	-	-	37,977
		2,462,558	2,085,814	2,045,576
Current Liabilities				
Accounts Payable	12	687,094	760,000	724,858
Revenue Received in Advance	13	158,141	215,000	221,561
Provision for Cyclical Maintenance	14	27,692	-	-
Finance Lease Liability - Current Portion	15	18,224	25,000	26,899
Funds held in Trust	17	61,454	50,000	95,734
Funds held for Capital Works Projects	18	270,948	-	-
Funds held on behalf of the Te Puke Transport Network	19	91,964	75,000	77,278
		1,315,517	1,125,000	1,146,330
Working Capital Surplus/(Deficit)		1,147,041	960,814	899,246
Non-current Assets				
Investments	10	45,293	87,818	87,818
Property, Plant and Equipment	11	960,579	910,000	1,145,599
		1,005,872	997,818	1,233,417
Non-current Liabilities				
Provision for Cyclical Maintenance	14	180,041	226,170	201,170
Finance Lease Liability	15	4,830	15,000	16,870
		184,871	241,170	218,040
Net Assets		1,968,042	1,717,462	1,914,623
Equity		1,968,042	1,717,462	1,914,623

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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,268,275	3,020,787	3,234,670
Locally Raised Funds		311,241	164,791	288,415
International Students		119,609	142,812	26,640
Goods and Services Tax (net)		11,458	1,939	(32,110)
Payments to Employees		(2,050,046)	(1,835,174)	(1,696,029)
Payments to Suppliers		(1,297,189)	(1,294,599)	(1,492,878)
Interest Paid		(2,703)	(7,500)	(5,372)
Interest Received		3,141	3,088	5,211
Net cash from Operating Activities		363,786	196,144	328,547
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(166,697)	(42,401)	(253,003)
Purchase of Investments		(2,027)	-	-
Proceeds from Sale of Investments		39,557	30,000	100,000
Net cash from Investing Activities		(129,167)	(12,401)	(153,003)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,750
Finance Lease Payments		(25,272)	(3,769)	(930)
Funds Administered on Behalf of Third Parties		289,330	(10,033)	(344,056)
Net cash from Financing Activities		264,058	(13,802)	(341,236)
Net increase/(decrease) in cash and cash equivalents		498,677	169,941	(165,692)
Cash and cash equivalents at the beginning of the year	8	1,045,607	1,245,673	1,411,367
Cash and cash equivalents at the end of the year	8	1,544,284	1,415,614	1,245,675

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

j) 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:

Building improvements	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Library resources	12.5% Diminishing value
Leased assets	Term of Lease

k) 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.

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 2021

l) 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

o) 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.

p) 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.

q) 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.

r) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

t) 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.

u) Budget Figures

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

v) 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 2021

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	2,407,886	2,348,445	2,133,943
Teachers' Salaries Grants	5,594,368	5,594,000	5,623,088
Use of Land and Buildings Grants	1,444,016	1,444,000	1,844,175
Other MoE Grants	1,546,975	479,418	847,155
Other Government Grants	228,648	192,924	499,951
	<u>11,221,893</u>	<u>10,058,787</u>	<u>10,948,312</u>

The School has opted in to the donations scheme for this year. Total amount received was \$129,750.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	5,814	10,000	19,220
Fees for Extra Curricular Activities	218,238	-	193,538
Fundraising & Community Grants	3,000	16,000	(2,000)
Other Revenue	36,560	105,000	123,031
Trading	23,428	36,100	17,032
	<u>287,040</u>	<u>177,100</u>	<u>350,821</u>
Expenses			
Extra Curricular Activities Costs	169,924	152,500	158,595
Trading	21,895	18,641	54,239
	<u>191,819</u>	<u>171,141</u>	<u>212,834</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>95,221</u>	<u>5,959</u>	<u>137,987</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	15	11	36
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	168,629	146,961	429,995
Expenses			
Advertising	1,277	1,000	18,856
Commissions	17,224	21,750	36,671
Student Recruitment	(4,363)	5,000	689
International Student Levy	4,936	-	16,739
Employee Benefit - Salaries	150,294	150,037	158,749
Other Expenses	20,621	23,268	61,941
	189,989	201,055	293,645
<i>Surplus/ (Deficit) for the year International Students'</i>	(21,360)	(54,094)	136,350

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	168,224	218,077	165,393
Equipment Repairs	17,555	12,000	9,926
Information and Communication Technology	83	1,000	432
Extra-Curricular Activities	246,771	274,295	255,965
Resource/Attached Teacher Costs	47,192	61,700	50,043
Employee Benefits - Salaries	6,966,136	6,767,479	6,620,008
Staff Development	18,400	28,000	14,350
	7,464,361	7,362,551	7,116,117

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	10,571	9,500	9,397
Board of Trustees Fees	5,160	11,500	6,106
Board of Trustees Expenses	16,009	8,000	13,200
Communication	9,230	12,030	12,388
Consumables	26,050	47,239	11,674
Operating Lease	29,676	34,128	5,358
Legal Fees	-	1,000	-
School Lunches Programme	915,234	-	9,035
Other	63,231	43,130	39,135
Employee Benefits - Salaries	290,583	312,852	322,780
Insurance	20,536	25,000	24,239
Service Providers, Contractors and Consultancy	17,913	25,500	21,131
	<u>1,404,193</u>	<u>529,879</u>	<u>474,443</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	29,236	28,700	31,439
Consultancy and Contract Services	144,214	130,000	145,518
Cyclical Maintenance Provision	6,563	25,000	(4,538)
Grounds	18,083	10,800	10,541
Heat, Light and Water	90,829	100,000	91,189
Rates	13,785	15,000	13,838
Repairs and Maintenance	99,017	103,305	136,045
Use of Land and Buildings	1,444,016	1,444,000	1,844,175
Security	21,405	25,000	22,217
Employee Benefits - Salaries	151,759	156,081	149,354
	<u>2,018,907</u>	<u>2,037,886</u>	<u>2,439,778</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash on Hand	1,042	1,000	1,042
Bank Accounts	1,538,407	974,614	803,846
Bank Call Account	4,835	40,000	40,622
Short-term Bank Deposits	-	400,000	200,099
Cash and cash equivalents for Cash Flow Statement	1,544,284	1,415,614	1,045,609

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

Of the \$1,544,284 Cash and Cash Equivalents, \$270,948 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

Of the 1,544,284 Cash and Cash Equivalents, \$178,762 is held by the School on behalf of the Te Puke Transport Network.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	50,007	95,000	85,103
Interest Receivable	713	200	288
Teacher Salaries Grant Receivable	469,895	400,000	467,131
	520,615	495,200	552,522
Receivables from Exchange Transactions	50,720	95,200	85,391
Receivables from Non-Exchange Transactions	469,895	400,000	467,131
	520,615	495,200	552,522

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	352,093	120,000	350,066
Non-current Asset			
Trustpower Shares	45,293	87,818	48,617
TILT Shares	-	-	39,201
Total Investments	397,386	207,818	437,884

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	176,388	6,391	-	-	(26,924)	155,855
Furniture and Equipment	367,004	36,241	-	-	(109,249)	293,996
Information and Communication Technology	461,933	117,270	-	-	(166,293)	412,910
Motor Vehicles	65,903	-	-	-	(23,468)	42,435
Textbooks	3,989	4,092	-	-	(1,753)	6,328
Leased Assets	36,236	4,557	-	-	(24,150)	16,643
Library Resources	34,146	2,703	-	-	(4,437)	32,412
Balance at 31 December 2021	1,145,599	171,254	-	-	(356,274)	960,579

The net carrying value of equipment held under a finance lease is \$16,643 (2020: \$36,236).

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	417,495	(261,640)	155,855	411,105	(234,717)	176,388
Furniture and Equipment	1,881,847	(1,587,851)	293,996	1,845,606	(1,478,603)	367,004
Information and Communicati	1,536,489	(1,123,579)	412,910	1,419,219	(957,286)	461,933
Motor Vehicles	362,219	(319,784)	42,435	362,219	(296,316)	65,903
Textbooks	97,789	(91,461)	6,328	93,698	(89,708)	3,989
Leased Assets	260,616	(243,973)	16,643	256,059	(219,823)	36,236
Library Resources	182,574	(150,162)	32,412	179,871	(145,725)	34,146
Balance at 31 December	4,739,029	(3,778,450)	960,579	4,567,779	(3,422,178)	1,145,599

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	110,371	290,000	145,962
Accruals	71,893	75,000	74,040
Employee Entitlements - Salaries	469,895	375,000	467,131
Employee Entitlements - Leave Accrual	34,935	20,000	37,725
	<u>687,094</u>	<u>760,000</u>	<u>724,858</u>
Payables for Exchange Transactions	687,094	760,000	724,858
	<u>687,094</u>	<u>760,000</u>	<u>724,858</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees	85,129	130,000	134,149
Other	73,012	85,000	87,412
	<u>158,141</u>	<u>215,000</u>	<u>221,561</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	201,170	201,170	205,708
Increase/ (decrease) to the Provision During the Year	6,563	25,000	(4,538)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>207,733</u>	<u>226,170</u>	<u>201,170</u>
Cyclical Maintenance - Current	27,692	-	-
Cyclical Maintenance - Term	180,041	226,170	201,170
	<u>207,733</u>	<u>226,170</u>	<u>201,170</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	19,287	25,000	26,899
Later than One Year and no Later than Five Years	5,110	15,000	16,870
Future Finance Charges	(1,343)	-	-
	<u>23,054</u>	<u>40,000</u>	<u>43,769</u>
Represented by			
Finance lease liability - Current	18,224	25,000	26,899
Finance lease liability - Term	4,830	15,000	16,870
	<u>23,054</u>	<u>40,000</u>	<u>43,769</u>

17. Funds held in Trust

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	61,454	50,000	95,734
	<u>61,454</u>	<u>50,000</u>	<u>95,734</u>

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 2021

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:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions /Adjustments	Closing Balances \$
Blocks A & B (Performing Arts)	(55,000)	55,534	-	(534)	-
Security Cameras	12,146	-	(12,146)	-	-
Beatty Block	12,600	-	(3,835)	-	8,765
SIPS	(7,723)	61,380	(10,558)	-	43,099
Shade Sail	-	250,000	(30,916)	-	219,084
Totals	(37,977)	366,914	(57,455)	(534)	270,948

Represented by:

Funds Held on Behalf of the Ministry of Education

270,948

Funds Due from the Ministry of Education

270,948

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

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

19. Funds Held on Behalf of Te Puke Transport Network

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Government Grants	1,109,484	1,100,000	1,090,320
Interest Received	231	15,000	787
Other Revenue	12,000	12,000	13,158
	<u>1,121,715</u>	<u>1,127,000</u>	<u>1,104,265</u>
Expenses			
Administrative Expenses	8,843	15,000	9,458
Bus Charter	1,066,510	1,045,000	1,063,130
	<u>1,075,353</u>	<u>1,060,000</u>	<u>1,072,588</u>
Surplus/(Deficit)	<u>46,362</u>	<u>67,000</u>	<u>31,677</u>
Accumulated Funds			
Opening Accumulated Funds	77,278	77,278	102,017
Net Surplus/(Deficit)	46,362	67,000	31,677
	<u>123,640</u>	<u>144,278</u>	<u>133,694</u>
LESS Disbursements	31,677	69,017	56,415
Funds Held at Year End	<u>91,964</u>	<u>75,000</u>	<u>77,278</u>
Current Assets			
Cash Accounts	178,762	320,000	148,517
Short-term deposits with a maturity less than three months	151,504	-	150,000
RWT ANZ Bank	76	76	76
	<u>330,342</u>	<u>320,076</u>	<u>298,593</u>
Current Liabilities			
Accounts Payable	64,971	85,000	76,774
Te Puke High School Loan Account	173,407	135,076	144,540
	<u>238,378</u>	<u>220,076</u>	<u>221,314</u>
Equity	<u>91,964</u>	<u>100,000</u>	<u>77,279</u>

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

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

Income Distribution

	%age	Income 2021	Expend 2021	Surplus 2021
Fairhaven	6.5%	72,911	69,898	3,014
Otamarakau	3.4%	38,138	36,562	1,576
Paengaroa	7.6%	85,250	81,727	3,524
Pongakawa	18.7%	209,761	201,091	8,670
Pukehina	1.0%	11,217	10,754	464
Te Puke High School	38.6%	432,982	415,086	17,896
Te Puke Intermediate	12.8%	143,580	137,645	5,934
Te Puke Primary	6.4%	71,790	68,823	2,967
Te Ranga	5.0%	56,086	53,768	2,318
	100.0%	1,121,715	1,075,353	46,362

School Current Accounts

	Opening Balance	Less 2020 Payouts	Plus 2021 Surplus	Closing Balance
Fairhaven	5,661	2,059	3,014	6,616
Otamarakau	2,677	1,077	1,576	3,176
Paengaroa	5,608	2,407	3,524	6,724
Pongakawa	10,724	5,923	8,670	13,471
Pukehina	2,316	317	464	2,463
Te Puke High School	27,227	12,227	17,896	32,896
Te Puke Intermediate	17,054	4,055	5,934	18,934
Te Puke Primary	3,627	2,027	2,967	4,567
Te Ranga	2,384	1,584	2,318	3,118
	77,278	31,676	46,362	91,964

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 2021

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.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,160	6,106
Full-time equivalent members		0.18
<i>Leadership Team</i>		
Remuneration	1,456,630	1,427,372
Full-time equivalent members	12.00	12.50
Total key management personnel remuneration	1,461,790	1,433,478
Total full-time equivalent personnel	12.00	12.68

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (2) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	29 - 30	26 - 27

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
130 - 140	1.00	-
120 - 130	2.00	3.00
110 - 120	-	-
100 - 110	15.00	7.00
	18.00	10.00

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 2021

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (i) \$69,121 contract for SIP Astroturf project. This is fully funded by the Ministry and \$61,380 has been received and \$18,281 has been spent on the project to date.
 - (ii) \$355,000 contract for the Basketball upgrade and Covered Shade System. This project is fully funded by the Ministry of Education and \$250,000 has been received and \$30,916 spent to date.
 - (iii) \$300,450 contract for Beatty Block. This is fully funded by the Ministry and \$30,000 has been received and \$21,235 has been spent on the project to date.
- (Capital commitments at 31 December 2020: \$636,283)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

25. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	1,544,284	1,415,614	1,045,609
Receivables	520,615	495,200	552,522
Investments - Term Deposits	352,093	120,000	350,066
Total Financial assets measured at amortised cost	2,416,992	2,030,814	1,948,197

Financial liabilities measured at amortised cost

Payables	687,094	760,000	724,858
Finance Leases	23,054	40,000	43,769
Total Financial Liabilities Measured at Amortised Cost	710,148	800,000	768,627

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Te Puke High School

Notes to the Financial Statements

For the year ended 31 December 2021

27. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

28. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Te Puke High School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Te Puke High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 26, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 3 June 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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.

ACCOUNTANTS & ADVISORS

The Kollektive
145 Seventeenth Avenue
Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
williambuck.com

William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

The Board 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 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 school 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 30 to 68, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Te Puke High School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Expiry Date
Andy Wichers	Presiding Member	Elected December 2017	October 2021 (Resigned)
Jim Smith	Presiding Member	Selected May 2021	Sept 2022
Alan Liddle	Principal	By virtue of Tenure	
Vicki Hiini	Parent Rep	Elected September 2019	Mar 2021 (Resigned)
Braden Hungerford	Parent Rep	Elected June 2019	Sept 2022
Patsy Richardson	Staff Rep	Elected June 2019	Sept 2022
Christina Robinson	Parent Rep	Elected June 2019	Sept 2022
Sophie Thompson	Trustee	Co-opted June 2019	Sept 2022
Ray Wihapi	Trustee	Selected February 2021	Dec 2023

Te Puke High School

Kiwisport Statement

For the year ended 31 December 2021

Kiwi Sport is a government initiative to support students' participation in organised sport. In 2020, the school received Kiwi Sport funding of \$19,906 (2020: \$19,661) which was spent on a wide variety of organised sports.