Notice is hereby given that an Ordinary Meeting of Southland District Winton Wallacetown Ward Committee will be held on:

Date:	**Tuesday, 18 December 2018**
Time:	**8.30am**
Meeting Room:	**Council Chamber**
Venue:	**15 Forth Street Invercargill**

Winton Wallacetown Ward Committee Agenda
OPEN

MEMBERSHIP

Mayor Gary Tong
Councillor Darren Frazer
Councillor Gavin Macpherson
Councillor Neil Paterson

Contact Telephone: 0800 732 732
Postal Address: PO Box 903, Invercargill 9840
Email: emailsdc@southlanddc.govt.nz
Website: www.southlanddc.govt.nz

Full agendas are available on Council's Website
www.southlanddc.govt.nz

Note: The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. Should Members require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.

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1 Apologies

At the close of the agenda no apologies had been received.

2 Leave of absence

At the close of the agenda no requests for leave of absence had been received.

3 Conflict of Interest

Committee Members are reminded of the need to be vigilant to stand aside from decision-making when a conflict arises between their role as a member and any private or other external interest they might have.

4 Public Forum

Notification to speak is required by 5pm at least two days before the meeting. Further information is available on www.southlanddc.govt.nz or phoning 0800 732 732.

5 Extraordinary/Urgent Items

To consider, and if thought fit, to pass a resolution to permit the committee to consider any further items which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the Chairperson must advise:

(i) the reason why the item was not on the Agenda, and

(ii) the reason why the discussion of this item cannot be delayed until a subsequent meeting.

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

"Where an item is not on the agenda for a meeting,-

(a) that item may be discussed at that meeting if-

(i) that item is a minor matter relating to the general business of the local authority; and

(ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but

(b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion."

6 Confirmation of Minutes

6.1 Meeting minutes of Winton Wallacetown Ward Committee, 01 November 2018

Winton Wallacetown Ward Committee

OPEN MINUTES

Minutes of a meeting of Winton Wallacetown Ward Committee held in the Council Chamber, 15 Forth Street, Invercargill on Thursday, 1 November 2018 at 9.04am.

PRESENT

Chair	Mayor Gary Tong
Councillors	Darren Frazer
	Gavin Macpherson
	Neil Paterson

IN ATTENDANCE

Chief Financial Officer – Anne Robson
Group Manager, Environmental Services – Bruce Halligan
Graduate Accountant – Kate Westenra
Committee Advisor – Fiona Dunlop

1 Apologies

There were no apologies.

2 Leave of absence

There were no requests for leave of absence.

3 Conflict of Interest

There were no conflicts of interest declared.

4 Public Forum

There was no public forum.

5 Extraordinary/Urgent Items

There were no Extraordinary/Urgent items.

6 Confirmation of Minutes

Resolution

Moved Cr Macpherson, seconded Cr Paterson **and resolved:**

That the Winton Wallacetown Ward Committee confirms the minutes of the meeting held on 14 March 2018 as a true and correct record of that meeting.

Reports

7.1 Financial Report to Winton Wallacetown Ward for the year ended 30 June 2018

Record No: R/18/10/24068

Graduate Accountant – Kate Westenra was in attendance for this item.

Miss Westenra advised that the report was to advise of the end of financial year results for the Ward.

Resolution

Moved Cr Frazer, seconded Cr Paterson **and resolved:**

That the Winton Wallacetown Ward Committee:

a) Receives the report titled "Financial Report to Winton Wallacetown Ward for the year ended 30 June 2018" dated 25 October 2018.

7.2 Direction-setting for Annual Plan 2019/2020

Record No: R/18/10/24450

Corporate Performance Lead – Chantelle Subritzky and Graduate Accountant – Kate Westenra were in attendance for this item.

Miss Subritzky advised that purpose of the report was to confirm the direction determined for the 2nd year of the 2018-2028 Long Term Plan and provides an overview of the forecasted projects and services for the Waihopai Toetoes Ward in 2019/2020.

Resolution

Moved Cr Frazer, seconded Cr Macpherson **and resolved:**

That the Winton Wallacetown Ward Committee:

a) Receives the report titled "Direction-setting for Annual Plan 2019/2020" dated 25 October 2018.

b) Determines that this matter or decision be recognised not significant in terms of Section 76 of the Local Government Act 2002.

c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.

d) Approves variations in the Winton Wallacetown Ward budgets from year two of the Long Term Plan.

e) Agrees that the budgets for the year commencing 1 July 2019 be adopted for inclusion in the Council's Draft 2019/2020 Annual Plan as included in the report as appendices 1 to 3.

f) Requests the setting of the following rates and charges (including GST) for the year commencing 1 July 2019 based on the approved budgets in (e) above.

Rate Description	Rate (GST Incl)
Winton Wallacetown Ward Rate	$56,615

The meeting concluded at 9.51am.

CONFIRMED AS A TRUE AND CORRECT RECORD AT A MEETING OF THE WINTON WALLACETOWN WARD COMMITTEE HELD ON THURSDAY 1 NOVEMBER 2018.

DATE:.....

CHAIRPERSON:.....

Application for funding for two Community talks by Dr Tom Mulholland

Record No: R/18/12/27835
Author: Janet Ellis, People and Capability Manager
Approved by: Steve Ruru, Chief Executive

☒ Decision ☐ Recommendation ☐ Information

Purpose

1 The purpose of this report is for the Winton Wallacetown Ward Committee to approve a contribution of $2,500 for the costs of the Community talks by Dr Tom Mulholland on Healthy Thinking, depression and anxiety in Winton on 12 December 2018.

Executive Summary

2 Southland District Council has been working closely with Dr Tom Mulholland over the last year on workshops with our staff on healthy thinking.

3 On 12 December 2018, Dr Mulholland will be doing community talks in Winton. Dr Mulholland will be speaking on healthy thinking, depression and anxiety.

4 Officers are seeking a contribution from the Winton Wallacetown Ward Committee of $2,500 to cover the costs of the Winton Community Talks as these events are for not only Southland District Council staff but the community as well. The costs include Dr Mulholland's fees, hire of portable PA system and advertising costs.

Recommendation

That the Winton Wallacetown Ward Committee:

a) Receives the report titled "Application for funding for two Community talks by Dr Tom Mulholland" dated 6 December 2018.

b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.

c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.

d) Approves a contribution of $2,500 to the costs of the Community events by Dr Tom Mulholland in Winton on 12 December 2018 from the Winton Wallacetown ward reserves.

Background

5 Southland District Council has been working closely with Dr Tom Mulholland over the last year on workshops with staff on healthy thinking.

6 Dr Tom Mulholland is currently circumnavigating New Zealand in a catamaran and a Chevy ambulance as part of HOPP tour, Healthy Oceans People and Ports. He has been providing community talks and testing to people along the way as part of this tour. He has received sponsorship from a number of corporates but also requires funding from organisations hosting his events.

7 Southland District Council has been provided the opportunity to provide community events in Te Anau and Winton for all the community and an event for staff family and friends in Invercargill.

8 The Winton events are scheduled for Wednesday 12 December 2018 in the Winton hall at 1 p.m. and 6.p.m. Dr Mulholland will be speaking on healthy thinking, depression and anxiety. Very relevant topics in today's society. Attached is a poster advertising the events in Winton on 12 December.

9 The overall cost for all of these events in Winton, Te Anau and Invercargill is approximately $7,500.

10 Officers are seeking a contribution from the Winton Wallacetown Ward Committee of $2,500 to cover the costs of the Winton Community Talks as these events are for not only Southland District Council staff but the community as well. The costs include Dr Mulholland's fees, hire of portable PA system and advertising costs

Issues

11 The key issue for the committee to determine are whether to contribute to funding for these community events.

Factors to Consider

Legal and Statutory Requirements

12 There are no legal and statutory requirements to consider.

Community Views

13 This type of funding request is not unusual for the board to receive. Therefore there is no need to specifically seek the community's views, they are however welcome to speak in the public forum section of the meeting should they wish.

Costs and Funding

Policy Implications

14 There are no policy implications

Analysis

Options Considered

15 The options are to contribute $2,500 to the funding of the community events; contribute a smaller amount to the event or to not contribute to the funding.

Analysis of Options

Option 1 – Contribute $2,500 to the Funding

Advantages	*Disadvantages*
• The costs for the community events in Winton are covered by the funding contribution • Sends a strong message to the Winton and Wallacetown community that health and wellbeing is important within the community.	• Current ward allocations will be diminished and will not be available for other events or funding.

Option 2 – Contribute less than $2,500 to the Funding

Advantages	*Disadvantages*
• There are additional funds within the ward allocation to use on other funding.	• Other business units within Southland District Council would pay for this event.

Option 3 – Do not contribute to the Funding

Advantages	*Disadvantages*
• There are additional funds within the ward allocation to use on other funding.	• In the future additional community events may not be held or organised because of budget restrictions.

Assessment of Significance

16 The request for a funding contribution is not considered significant in terms of Council's significant and engagement policy.

Recommended Option

17 It is recommended that the Committee contribute $2,500 to the funding of the Community Events in Winton on 12 December 2018.

Next Steps

18 If the funding contribution is agreed, finance will be asked to manage the internal transfer of funds.

Attachments

A Healthy Thinking Winton Poster ⇩

Healthy Thinking

With Dr Tom Mulholland

Wednesday 12th December

Winton

Memorial Hall
Meldrum St

1-2pm and 6 -7pm
Everyone is welcome

Topic of Discussion

Healthy thinking, depression and anxiety

Tom has a great message which he presents in a humorous way. How do we change things? By changing our attitudes. He provides great examples of what and how."

- Sir Ralph Norris, CEO, Commonwealth Bank of Australia

Free Event

KYND WELLNESS

DR TOM ON A MISSION

SOUTHLAND DISTRICT COUNCIL

Application for funding for Pool Cover Wallacetown School

Record No: R/18/12/27692
Author: Karen Purdue, Community Partnership Leader
Approved by: Rex Capil, Group Manager Community and Futures

☒ Decision ☐ Recommendation ☐ Information

Purpose

1 The purpose of this report is for the Winton Wallacetown Ward Committee to approve a grant for the Wallacetown School to assist with the purchase of a pool cover for the swimming pool.

Executive Summary

2 At the Wallacetown Community Board meeting on Thursday 25th October 2018 an application was received for funding of a pool cover for the Wallacetown School. The Community Board indicated that they were prepared to consider a grant of $3,000 and Cr McPherson suggested that an application be made to the Winton Wallacetown Ward Committee for a grant of $2,000.

The pool is also used as a Community swimming pool.

Recommendation

That the Winton Wallacetown Ward Committee:

a) Receives the report titled "Application for funding for Pool Cover Wallacetown School" dated 11 December 2018.

b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.

c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.

d) Approves a grant in the amount of $2,000 to the Wallacetown School to assist with the purchase of a pool cover for the school swimming pool from the Winton Wallacetown ward reserves.

Background

3 This request was received at the Wallacetown Community Board meeting on Thursday 25 October 2018 for funding for a pool cover for the Wallacetown school pool, which is also used by the community. Further further documentation was sought from Wallacetown school in regard to a formal application and financial records.

Issues

4 The key issues for the committee to determine are whether to contribute to funding this project.

Factors to Consider

Legal and Statutory Requirements

5 There are no legal and statutory requirements to consider beyond those set out under the 'costs and funding' heading below.

Community Views

6 This type of funding request is not unusual for the board to receive. Therefore there is no need to specifically seek the community's views, they are however welcome to speak in the public forum section of the meeting should they wish.

Costs and Funding

Policy Implications

7 There are no policy implications

Analysis

Options Considered

8 The options are simply to decide whether to contribute funding to the project or not.

Analysis of Options

Option 1 – Contribute $2,000 to the funding

Advantages	*Disadvantages*
• The Wallacetown school will be able to purchase the pool cover for the swimming pool.	• Current ward allocations will be diminished and will not be available for other events or funding.

Option 2 – Do not contribute to the funding

Advantages	*Disadvantages*
• The Wallacetown school will not be able to purchase the pool cover for swimming	• The community and students may not be able to use the pool

Assessment of Significance

9 The request for a funding contribution is not considered significant in terms of Council's significant and engagement policy.

Recommended Option

10 It is recommended that the committee contribute $2,000 to the funding so that Wallacetown School can complete the purchase of a pool cover.

Next Steps

11 If the funding contribution is agreed, finance will be asked to arrange payment of the funds to Wallacetown School.

Attachments

A Wallacetown School Funding application ⇩
B Wallacetown School Pool Cover quotes ⇩
C Wallacetown School Annual Report 2017/2018 ⇩

22 November 2018

Karen Purdue
Southland District Council
INVERCARGILL **VIA EMAIL**

Dear Karen

Re: **Wallacetown Community Board Grant**

We make formal application for financial assistance in respect to the purchase of a Pool Cover for the Wallacetown School swimming pool.

The cover we intend to purchase is a thermal cover which will ensure that as much heat as possible is retained in the pool. The previous cover was at least 10 years old and was retired in March 2018. We attach a recent quote from Cleanflo Filtration for:

Duokote Thermal Blanket pool cover	4,495.53
Installation Cost	300.00
TOTAL COST (incl GST)	**4,795.53**

Wallacetown School is responsible for the community swimming pool; our caretaker looks after the pool interior and exterior including the pool building and ensuring the balance of chemicals for pool water are correct and within regulations for pool water Health and Safety.

Pool Income and Funding

The pool is used by the Community of Wallacetown and the wider community of the district. Pool users pay $40 per season for a pool key ($50 less a $10 key bond). In 2017-18 season, there were approximately 50 families from our Community that used the pool. It is also used for swimming lessons for our students as part of our curriculum and for the enjoyment of students in summertime as part of classroom physical activities.

Year Ended	31 Dec 2017	31 Dec 2016	31 Dec 2015	31 Dec 2014
Pool Key Income	1,853.92	1,189.42	1,620.23	1,299.92
Pool Key Expenses (incl key bond)	486.58	391.30	304.35	339.14
Net Income	**1,367.34**	**798.12**	**1,315.88**	**960.78**

34 Mauchline Street, Wallacetown 9816 ▪ Tel: (03) 235 8097

Ministry of Education contribute funds toward the maintenance of the pool and the pool building and plant via our Operations Grants. During the 12 months ending December 2018 this funding was $2,409.42. The school is responsible for all other maintenance costs and our annual maintenance costs exceed our MOE grants.

Pool Maintenance Expenses

Our pool maintenance expenses for 2018 thus far are $7,629.99 excl GST. Annual maintenance costs for the last 5 years are:

30 Nov 2018	31 Dec 2017	31 Dec 2016	31 Dec 2015	31 Dec 2014
Actual	Actual	Actual	Actual	Actual
$7,629.99	$1,225.05	$2,250.99	$3,179.80	$3,948.31

This year, we have had higher than expected maintenance costs; the replacement of water filtration unit, the repairs to the UV treatment pump and various and ongoing heat pump repairs.

Future Maintenance Plan

Our plan for the next 12 months is attached.

Our budgeted costs for the next 12 months are approximately $13,050 (this is $14,250 less our budgeted painting costs of $1,200). The pool building and change sheds will require some significant maintenance to replace and upgrade certain items to assure the long term quality of the building.

This year, we have also undertaken to completely repaint the pool interior (which has been spot painted for approximately 10 years). We water blasted, undercoated and painted the entire interior of the pool itself at a cost of $1,946 for the paint and supplies only. The preparation work and painting was undertaken by our School Caretaker and we have a very supportive school community who volunteered their time.

We thank you for your consideration. If you need any further information, please don't hesitate to contact me.

Yours faithfully

N J Hore

Neville Hore
Principal

Enclosed:

1. Cleanflo quote
2. Ministry of Education – Property Maintenance Grant summary
3. Wallacetown School Swimming Pool Maintenance Plan
4. Annual Report to 31 Dec 2017

34 Mauchline Street, Wallacetown 9816 ▪ Tel: (03) 235 8097

Cleanflo FILTRATION LTD

M 027 513 1470
P 03 214 3300
E office@cleanflo.co.nz
PO Box 5118, Invercargill 9843
www.cleanflo.co.nz

24th September 2018

Wallacetown School

c/o : Nicola

Pool Cover

Please find below a proposal as requested.

- Product : Heat Retention Cover
- Location : Wallace Town School
- Duokote Thermal Blanket
- Freight and Boom

Total $4495.53 Incl GST

This is ex Cleanflo,s yard. It would be an estimated four hours labour for us to install at a cost of $300.00 Incl GST

- This quote is valid for 30 days
- Duokote colour options – sky blue, royal blue, grey, black
- Payment terms – On the 20th of the month following

Thank you for your enquiries regarding our products. If you have any questions, please do not hesitate to call me on the phone number above.

Regards

Craig Hyde
Cleanflo Filtration Ltd
03 2143300

GALAXYSPAS LOWARA SOLU-DOSE.

Ministry of Education - Property Maintenance Grants

Page 1 of 1

ID	404 6	School	Wallacetown School	Type	Contributing Primary (Y1-6)
Eligible	Yes	Status	Open	Authority Type	State

Status	Confirmed	Created	30-May-2018 11:34	Approved	25-Jun-2018 13:35
School Year	2018	School	Wallacetown School	Type	Contributing Primary (Y1-6)
Eligible	Yes	School Status	Open	Authority Type	State

	AREA / CAPACITY	RATE	ADJUSTMENT	RESULT
General Buildings	1,358m²	$6.60	0%	$8,962.80
Exterior Painting	1,120m²	$2.37	0%	$2,654.40
Swimming Pool	82m³	$7.41	0%	$607.62
Site / Grounds	1.4168 ha	$955.45	0%	$1,353.68
Minor Capital Works	1,358m²	$1.53	0% + $240.00 base	$2,317.74
Residential Special Area	0m²	$9.80	0%	$0.00
			Sub-Total	$15,896.24
		Corrosion Factor	10%	Corrosion Total $1,589.62
TFI Adjustment 3	Isolation Index 1.07	Isolation Factor	3.21%	Isolation Total $0.00
GST 15%	Final Total ex. GST $15,205.10			Final Total inc. GST $17,485.87
Comment				Ops Grant Amount $17,485.87

Components

			ELIGIBLE	TOTAL AREA	OCCUPIED AREA	HOUSE GROUNDS QUALIFYING AREA	SCHOOL GROUNDS QUALIFYING AREA
#4046/2100 - WALLACETOWN PRIMARY	School	In Use	✓	14,168m²	14,168m²	0m²	14,168m²

			ELIGIBLE	RESIDENTIAL	FLOORS	GENERAL	PAINTED	PAINT	CAPACITY	MCW	RESIDENTIAL	GROSS AREA	MOE AREA
#A - Block A	School Building	In Use	✓	✗	1	812m²	Roof	812m²	0m³	812m²	0m²	812m²	812m²
#E - Block E	Ancillary Building	In Use	✓	✗	1	35m²	Structure	35m²	0m³	35m²	0m²	35m²	35m²
#F - Pool	Ancillary Building	In Use	✓	✗	1	273m²	Structure	273m²	0m³	273m²	0m²	273m²	273m²
#1 - Swimming Pool	Indoor Swimming Pool	In Use	✓	✗	1		None	0m²	82m³	238m²	0m²	0m²	:

Annual property maintenance grant for the pool facilities

Swimming pool plant and structure 83m³ @ $7.41/m³ = $607.62

Block F swimming pool building 273 m² @ $6.60/m² = $1,801.80

$2,409.42
GST inclusive

https://property.moe.govt.nz/pmg/ViewSchoolInfo/4046?calculationId=108 19/11/2018

Wallacetown School

Swimming Pool Maintenance Plan

For 12 Months Ending: Dec 2019

start date	area	Detail	cost	school caretaker	outside contractor required	planned completion date	PROJECT COMPLETED	details
1-Oct-18	Pool Cover	replacement cover	2,500		quotes required	30-Nov-18		quotes obtained 24sep18. Apply to Community Board for Grant
1-Oct-18	Painting of the Pool	1. Preparation: waterblasting, undercoating	200	✓		30-Nov-18	COMPLETE	caretaker finished 12nov18
		2. Painting: rollers, paint etc. 2 coats reqd	1,000	✓	school community	30-Nov-18	COMPLETE	2nd coat finished 16nov18
1-Nov-18	Toilet door lock	repair	100	✓		30-Nov-18		
1-Oct-18	Side Vent Maintenance	vent not opening	-	✓		30-Jan-19		
1-Nov-18	Changing Shed Roof		5,000		builder : quotes reqd	30-Jan-19		quotes obtained
1-Nov-18	Changing Shed seats	general maintenance - metal brackets reqd	200	✓		30-Jan-19		
1-Jul-19	West Facing Door	requires canopy to stop weather	250	✓		31-Jul-19		
1-Jul-19	Ridge Vent	replacement	4,000		engineer quote required	30-Sep-19		
1-Jul-19	Painting of toilets		300	✓		30-Sep-19		
1-Jul-19	Exterior Wall Repairs		200	✓		31-Oct-19		
1-Sep-19	Heat pump service	annual service	250		Steve McLennan	31-Oct-19		
1-Sep-19	Chlorine pump service	annual service	150		Cleanflo	31-Oct-19		
			$ 14,150					

WALLACETOWN SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	34 Mauchline Street, Wallacetown 9816
School Postal Address:	34 Mauchline Street, Wallacetown 9816
School Phone:	03 235 8097
School Email:	admin@wallacetown.school.nz
Ministry Number:	4046

CROWE HORWATH NEW ZEALAND

WALLACETOWN SCHOOL

Financial Statements - For the year ended 31 December 2017

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Wallacetown School

Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Stuart Evans	Neville Hore
Signature of Board Chairperson	Signature of Principal
23/5/18	23/5/18
Date:	Date:

CROWE HORWATH NEW ZEALAND

Wallacetown School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Revenue				
Government Grants	2	609,807	610,614	610,947
Locally Raised Funds	3	26,976	30,171	26,106
Interest Earned		4,040	4,000	4,606
Gain on Sale of Property, Plant and Equipment		-	250	4,000
		640,823	645,035	645,659
Expenses				
Locally Raised Funds	3	29,851	41,000	28,024
Learning Resources	4	396,129	397,647	391,720
Administration	5	32,152	41,426	38,258
Finance		166	-	-
Property	6	241,663	167,085	173,886
Depreciation	7	10,157	-	9,558
		710,118	647,158	641,446
Net Surplus / (Deficit) for the year		(69,295)	(2,123)	4,213
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(69,295)	(2,123)	4,213

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Wallacetown School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 $	Budget (Unaudited) 2017 $	Actual 2016 $
Balance at 1 January	130,265	130,265	123,768
Total comprehensive revenue and expense for the year	(69,295)	(2,123)	4,213
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	2,284
Equity at 31 December	60,970	128,142	130,265
Retained Earnings	60,970	128,142	130,265
Equity at 31 December	60,970	128,142	130,265

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Wallacetown School
Statement of Financial Position
As at 31 December 2017

	Notes	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Current Assets				
Cash and Cash Equivalents	8	22,992	20,011	23,134
Accounts Receivable	9	21,060	36,971	36,971
GST Receivable		1,459	91	91
Inventories	10	879	-	-
Investments	11	90,732	90,037	90,037
		137,122	147,110	150,233
Current Liabilities				
Accounts Payable	13	32,447	48,694	48,694
Provision for Cyclical Maintenance	14	53,000	28,238	28,238
Finance Lease Liability - Current Portion	15	1,150	-	-
		86,597	76,932	76,932
Working Capital Surplus/(Deficit)		50,525	70,178	73,301
Non-current Assets				
Property, Plant and Equipment	12	58,136	57,964	56,964
		58,136	57,964	56,964
Non-current Liabilities				
Provision for Cyclical Maintenance	14	45,750	-	-
Finance Lease Liability	15	1,941	-	-
		47,691	-	-
Net Assets		60,970	128,142	130,265
Equity		60,970	128,142	130,265

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

CROWE HORWATH NEW ZEALAND

Wallacetown School

Statement of Cash Flows

For the year ended 31 December 2017

	Note	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Cash flows from Operating Activities				
Government Grants		158,317	148,797	132,184
Locally Raised Funds		26,882	30,171	26,127
Goods and Services Tax (net)		(1,368)	-	907
Payments to Employees		(77,478)	(64,865)	(79,854)
Payments to Suppliers		(100,640)	(120,476)	(101,840)
Interest Paid		(166)	-	
Interest Received		3,256	4,000	5,548
Net cash from / (to) the Operating Activities		8,803	(2,373)	(16,928)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	250	4,000
Purchase of PPE (and Intangibles)		(7,715)	(1,000)	(17,544)
Purchase of Investments		(695)	-	(90,037)
Net cash from / (to) the Investing Activities		(8,410)	(750)	(103,581)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,284
Finance Lease Payments		(535)	-	
Net cash from Financing Activities		(535)	-	2,284
Net increase/(decrease) in cash and cash equivalents		(142)	(3,123)	(118,225)
Cash and cash equivalents at the beginning of the year	8	23,134	23,134	141,359
Cash and cash equivalents at the end of the year	8	22,992	20,011	23,134

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.

Wallacetown School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

CROWE HORWATH NEW ZEALAND

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

Classification of leases
The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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h) Accounts Receivable
Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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

j) Investments
Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 28 of Schedule 6 of the Education Act 1989 in relation to the acquisition of investment securities.

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

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

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

Property, plant and equipment acquired with individual values under $1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets
Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	12.5 - 50 years
Furniture and equipment	3 - 12.5 years
Information and communication technology	2 - 8 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

o) 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).

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

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

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

q) 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.

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

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

2. Government Grants

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Operational grants	124,946	129,153	127,841
Teachers' salaries grants	333,097	333,097	315,982
Use of Land and Buildings grants	117,785	117,785	120,213
Resource teachers learning and behaviour grants	16,156	-	1,927
Other government grants	17,823	30,579	44,984
	609,807	610,614	610,947

3. Locally Raised Funds

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

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Revenue			
Donations	1,647	1,571	1,496
Fundraising	8,700	4,000	10,520
Other revenue	158	530	219
Trading	10,471	14,570	11,235
Activities	6,000	9,500	2,636
	26,976	30,171	26,106
Expenses			
Activities	6,149	10,150	4,149
Trading	18,611	20,650	18,200
Fundraising (costs of raising funds)	5,091	10,200	5,675
	29,851	41,000	28,024
Surplus for the year Locally raised funds	(2,875)	(10,829)	(1,918)

4. Learning Resources

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Curricular	6,362	9,100	4,702
Information and communication technology	2,666	4,500	3,395
Library resources	2,528	1,250	1,567
Employee benefits - salaries	381,528	379,897	377,920
Staff development	3,045	2,900	4,136
	396,129	397,647	391,720

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5. Administration

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Audit Fee	3,565	2,800	2,724
Board of Trustees Fees	4,105	4,400	3,350
Board of Trustees Expenses	-	-	671
Communication	1,781	2,500	2,625
Consumables	867	500	369
Operating Lease	4,762	5,000	6,147
Other	6,063	12,556	7,532
Employee Benefits - Salaries	8,759	12,000	13,180
Insurance	-	170	160
Service Providers, Contractors and Consultancy	2,250	1,500	1,500
	32,152	41,426	38,258

6. Property

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Caretaking and Cleaning Consumables	2,759	1,500	1,582
Consultancy and Contract Services	4,350	-	-
Cyclical Maintenance Expense	70,512	-	1,214
Grounds	2,474	2,150	2,354
Heat, Light and Water	10,211	14,000	11,964
Rates	1,457	1,800	993
Repairs and Maintenance	4,313	6,750	18,445
Use of Land and Buildings	117,785	117,785	120,213
Security	1,482	6,100	1,246
Employee Benefits - Salaries	26,320	17,000	15,875
	241,663	167,085	173,886

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

7. Depreciation

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Buildings	-	-	-
Building Improvements	2,357	-	2,357
Furniture and Equipment	3,839	-	3,201
Information and Communication Technology	2,220	-	2,799
Leased Assets	604	-	-
Library Resources	1,137	-	1,201
	10,157	-	9,558

8. Cash and Cash Equivalents

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Bank Current Account	17,889	14,107	17,230
Bank Call Account	5,103	5,904	5,904
Cash equivalents and bank overdraft for Cash Flow Statement	22,992	20,011	23,134

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

9. Accounts Receivable

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Receivables	2,338	2,244	2,244
Receivables from the Ministry of Education	5,003	15,330	15,330
Interest Receivable	886	102	102
Teacher Salaries Grant Receivable	12,833	19,295	19,295
	21,060	36,971	36,971
Receivables from Exchange Transactions	3,224	2,346	2,346
Receivables from Non-Exchange Transactions	17,836	34,625	34,625
	21,060	36,971	36,971

10. Inventories

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Stationery	879	-	-
	879	-	-

11. Investments

The School's investment activities are classified as follows:

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Current Asset			
Short-term Bank Deposits	90,732	90,037	90,037

12. Property, Plant and Equipment

2017	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	29,698				(2,357)	**27,341**
Furniture and Equipment	13,524	5,402			(3,839)	**15,087**
Information and Communication	5,338	1,610			(2,220)	**4,728**
Leased Assets	-	3,626			(604)	**3,022**
Library Resources	8,404	703	(12)		(1,137)	**7,958**
Balance at 31 December 2017	56,964	11,341	(12)	-	(10,157)	**58,136**

2017	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	57,192	(29,851)	**27,341**
Furniture and Equipment	138,984	(123,897)	**15,087**
Information and Communication	95,279	(90,551)	**4,728**
Leased Assets	3,626	(604)	**3,022**
Library Resources	38,477	(30,519)	**7,958**
Balance at 31 December 2017	333,558	(275,422)	**58,136**

2016	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	32,055	-	-	-	(2,357)	**29,698**
Furniture and Equipment	5,225	11,500		-	(3,201)	**13,524**
Information and Communication Technology	3,067	5,070		-	(2,799)	**5,338**
Library Resources	8,656	974	(25)	-	(1,201)	**8,404**
Balance at 31 December 2016	49,003	17,544	(25)	-	(9,558)	**56,964**

2016	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	57,192	(27,494)	**29,698**
Furniture and Equipment	133,582	(120,058)	**13,524**
Information and Communication Technology	93,669	(88,331)	**5,338**
Library Resources	37,830	(29,426)	**8,404**
Balance at 31 December 2016	322,273	(265,309)	**56,964**

13. Accounts Payable

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Operating creditors	7,492	12,756	12,756
Accruals	3,515	3,133	3,133
Banking staffing overuse	8,607	10,935	10,935
Employee Entitlements - salaries	12,833	19,295	19,295
Employee Entitlements - leave accrual	-	2,575	2,575
	32,447	48,694	48,694
Payables for Exchange Transactions	32,447	48,694	48,694
	32,447	48,694	48,694

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
Provision at the Start of the Year	28,238	28,238	25,100
Increase to the Provision During the Year	10,075	3,138	3,138
Adjustment to Plan	60,437	(3,138)	
Provision at the End of the Year	98,750	28,238	28,238
Cyclical Maintenance - Current	53,000	28,238	28,238
Cyclical Maintenance - Term	45,750	-	-
	98,750	28,238	28,238

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:

	2017 Actual $	2017 Budget (Unaudited) $	2016 Actual $
No Later than One Year	1,403		-
Later than One Year and no Later than Five Years	2,105		-
Later than Five Years	-	-	-
	3,508	-	-

16. 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.

17. Remuneration

Key management personnel compensation

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

	2017 Actual $	2016 Actual $
Board Members		
Remuneration	4,105	3,350
Full-time equivalent members	0.08	0.07
Leadership Team		
Remuneration	105,986	107,166
Full-time equivalent members	1	1
Total key management personnel remuneration	110,091	110,516
Total full-time equivalent personnel	1.08	1.07

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:

	2017 Actual $000	2016 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2017 FTE Number	2016 FTE Number
110 - 120	0	0
100 - 120	0	0
	0	0

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

18. 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:

	2017 Actual	2016 Actual
Total	$0	$0
Number of People	0	0

19. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).

20. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2017 Actual $	2016 Actual $
No later than One Year	375	3,698
Later than One Year and No Later than Five Years	-	375
Later than Five Years		
	375	4,073

21. 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.

22. Financial Instruments

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

Loans and receivables	**2017 Actual $**	**2017 Budget (Unaudited) $**	**2016 Actual $**
Cash and Cash Equivalents	22,992	20,011	23,134
Receivables	21,060	36,971	36,971
Investments - Term Deposits	90,732	90,037	90,037
Total Loans and Receivables	134,784	147,019	150,142
Financial liabilities measured at amortised cost			
Payables	32,447	48,694	48,694
Finance Leases	3,091	-	-
Total Financial Liabilities Measured at Amortised Cost	35,538	48,694	48,694

23. Events After Balance Date

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

Wallacetown School
Board of Trustee Members
31 December 2017

Name	Position	How Position on Board Gained	Term Expired/ Expires
Stuart Evans	Board Chair	Elected	March 2019
Tracey McLennan	Parent Rep	Elected	March 2019
Helen Cummings	Parent Rep	Elected	March 2019
Amanda Evans	Parent Rep	Elected	March 2019
Carl Stewart	Parent Rep	Elected	March 2019
Neville Hore	Principal		

Wallacetown School
Kiwisport Statement
31 December 2017

Kiwisport is a Government funding initiative to support students' participation in organised sports.

During 2017, the School received total Kiwisport funding of $ 897 (GST excl).

The funding was used for sports equipment, coaching of teams and hiring of the community hall.

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting

School Name:	Wallacetown	School Number:	4046

Strategic Aim:	Wallacetown School will provide explicit expectations of student achievement for the students, staff, board and community.
Annual Aim:	Wallacetown School will accurately measure the school's effectiveness at meeting these expectations
Target:	Nine students identified as 'below' or 'well below' the expected Ministry of Education National Standard level in writing will be 'at' or 'above' the expected level by the end of 2017. If we achieve this we should raise our over all % from 65% to 80% working at or above National Standards in Writing

Baseline Data:

Writing 2016	Above	At	Below	Well Below
After 1 Years	1	13	0	1
After 2 Years	0	5	4	1
After 3 Years	0	5	5	0
Year 4	1	2	3	1
Year 5	2	3	2	1
Year 6	1	2	1	0

<table>
<tr><th>Actions
What did we do?</th><th>Outcomes
What happened?</th><th>Reasons for the variance
Why did it happen?</th><th>Evaluation
Where to next?</th></tr>
<tr>
<td>Use the National Standards criteria to triage students into differentiated intervention programmes.

Use assessment data to identify current achievement level and each student's next three learning steps</td>
<td>The teaching staff used the "triage" assessment tool to differentiate all the students in writing. They then were able to identify the Priority Students and what their next steps in their learning are. All teachers are using a new student feedback sheet.
<table>
<tr><td>Name</td><td>Curriculum Level:</td><td>Year Level:</td><td>On Track:</td></tr>
<tr><td colspan="4">Star 1</td></tr>
<tr><td colspan="4">Star 2</td></tr>
<tr><td colspan="4">Star 3</td></tr>
<tr><td colspan="4">Next step</td></tr>
</table>
There were 16 students that across the school were identified as being below or well below the National Standards in writing. During 2017 3 left the school (19%). 10 (62%) made progress assessed against the New Zealand Learning Progressions, but when assessed in December 2017 were still working below or well below the National Standards. 3 (19%) made accelerated progress during the year and where working at the National Standards by December 2017.</td>
<td>We highlight three things the students are doing correctly. One was a recently identified next step. Then the next step is given. For example
<table>
<tr><td>Name
Fred</td><td>Curriculum Level: 2</td><td>Year Level: 2</td><td>On Track: Yes</td></tr>
<tr><td colspan="4">Star 1 words Well done you have good gaps between</td></tr>
<tr><td colspan="4">Star 2 Great to see full stops and capitals at the start of a new sentence</td></tr>
<tr><td colspan="4">Star 3 Wow you are writing a lot of work</td></tr>
<tr><td colspan="4">Next step words used I want to see more really interesting</td></tr>
</table>
Teachers planned deliberate intervention strategies for each student based on the next steps identified.</td>
<td>We will continue to identify students who are not achieving. (Priority Learners)

Next steps in the identified students learning will be ascertained.

Targeted teaching will be carried out.

Ongoing assessment will be carried out to monitor progress.

Teacher Aide and Specialist Teacher time will be assigned to Priority Learners.</td>
</tr>
</table>

Planning for next year:

The Wallacetown School Board of Trustee's 1st Strategic Aim is to:

Provide explicit expectations of student achievement for the students, staff, board and community. Then the school will accurately measure the school's effectiveness at meeting these expectations.

Crowe Horwath
New Zealand Audit Partnership
Member Crowe Horwath International
www.crowehorwath.co.nz
173 Spey Street
Invercargill 9810 New Zealand
Private Bag 90106
Invercargill 9840 New Zealand
Tel +64 3 211 3355
Fax +64 3 218 2581
audit.invercargill@crowehorwath.co.nz

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF
WALLACETOWN SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of 2017 Wallacetown School (the School). The Auditor-General has appointed me, Kenneth Sandri, using the staff and resources of Crowe Horwath, 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 1 to 18, that comprise the Statement of Financial Position as at 31 December 2017, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 May 2018. This is the date at which our opinion is expressed.

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

Basis of 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.

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Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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Crowe Horwath

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 19 to 23, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Kenneth Sandri
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

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Allocation of Funds for the Browns Stormwater Investigation Work

Record No: R/18/12/27929
Author: Moira Tinnock, Community Engineer
Approved by: Matt Russell, Group Manager Services and Assets

☒ Decision ☐ Recommendation ☐ Information

Purpose

1 The purpose of this report is to seek a decision from the Winton Wallacetown Ward Committee for allocation of funds for the Browns stormwater investigation work of $718.30, excl GST, to be funded from the 2018/19 Ward general projects budget.

Executive Summary

2 Browns Community Development Area Subcommittee is seeking a contribution from the Winton Wallacetown Ward for financial assistance for the investigation work completed on the Browns stormwater line.

3 Prior to this meeting the Winton Wallacetown Ward Committee have not allocated any funds from the general projects budget in 2018/19 financial year.

Recommendation

That the Winton Wallacetown Ward Committee:

a) Receives the report titled "Allocation of Funds for the Browns Stormwater Investigation Work" dated 11 December 2018.

b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.

c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.

d) Agrees to allocate $718.30, excl GST, from the 2018/19 Ward general projects budget for the Browns stormwater investigation work.

Background

4 There has been issues at 30 McCaughan Street, Browns with a decision made to investigate the stormwater pipeline. Downer New Zealand Limited was engaged to complete CCTV investigations and also blasted part of the pipeline at the address for $718.30 plus GST.

5 Browns Community Development Area Subcommittee is seeking financial assistance from the Winton Wallacetown Ward for this investigation work completed.

Issues

The key issues for the committee to determine whether to provide financial assistance for the investigation completed.

Factors to Consider

Legal and Statutory Requirements

6 There are no legal or statutory requirements to consider.

Community Views

7 No other community views have been sought.

Costs and Funding

8 The costs associated with this request is $718.30, excl GST, from the Winton Wallacetown Ward general projects budget.

9 The 2018/2019 Long Term Plan budget allows the ward committee to fund $15,000 towards general projects within the ward boundary. Prior to this meeting the ward committee has not allocated any of these funds.

10 As part of the long term plan budgets 50% of the Browns stormwater business unit is rated through the Winton Wallacetown ward rate. In 2018/2019 the ward rate contributed $1,090 to Browns stormwater.

Policy Implications

11 There are no policy implications to consider.

Analysis

Options Considered

12 There are two options to be considered in this report.

Analysis of Options

Option 1 – approve to allocate $718.30, excl GST, from the 2018/2019 Ward general projects budget for the Browns stormwater investigation work

Advantages	*Disadvantages*
• Browns stormwater investigations are funded.	• Current ward allocations will be diminished and will not be available for other events or funding.

Option 2 – Decline the application

Advantages	*Disadvantages*
• Funds will be available for future requests for support from the ward.	• Browns CDA will need to find alternative ways to fund the work completed.

Assessment of Significance

13 This decision is not considered significant in the decision-making provisions of the Local Government Act 2002.

Recommended Option

14 This report recommends Option 1 – approve to allocate $718.30, excl GST, from the 2018/2019 Ward general projects budget for the Browns stormwater investigation work.

Next Steps

15 Following the decision from the Winton Wallacetown Ward Committee, the option taken will be actioned by Council staff.

Attachments

There are no attachments for this report.