

# ONERAHI SCHOOL



## FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	Church Street, Onerahi, Whangarei
School Postal Address:	Church Street, Onerahi, Whangarei 0110
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Ministry Number:	1062

# ONERAHI SCHOOL

Financial Statements - For the year ended 31 December 2017

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# Onerahi 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.

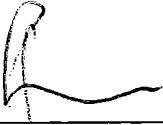
The School's 2017 financial statements are authorised for issue by the Board.

Lana Jennings

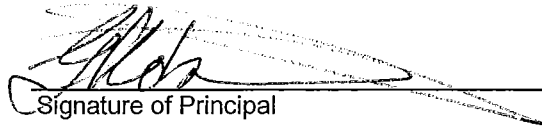
Gerald Koberstein

Full Name of Board Chairperson

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

2-5-18

Date:

2/5/18

Date:

Onerahi School

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	3,757,458	3,280,301	3,155,950
Locally Raised Funds	3	53,972	13,500	50,603
Interest Earned		10,790	14,000	13,700
Gain on Sale of Property, Plant and Equipment		43	-	-
		<u>3,822,264</u>	<u>3,307,801</u>	<u>3,220,253</u>
<b>Expenses</b>				
Locally Raised Funds	3	30,217	11,300	19,099
Learning Resources	4	2,724,652	2,509,551	2,247,997
Administration	5	174,560	183,650	184,504
Finance		-	-	647
Property	6	675,127	529,300	628,554
Depreciation	7	85,604	74,000	75,521
		<u>3,690,161</u>	<u>3,307,801</u>	<u>3,156,322</u>
<b>Net Surplus / (Deficit) for the year</b>		132,103	-	63,931
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>132,103</u>	<u>-</u>	<u>63,931</u>

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



**Onerahi School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	1,119,317	1,055,386	1,055,386
Total comprehensive revenue and expense for the year	132,103	-	63,931
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	1,251,420	1,055,386	1,119,317
Retained Earnings	1,251,420	1,055,386	1,119,317
<b>Equity at 31 December</b>	1,251,420	1,055,386	1,119,317

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



**Onerahi School**  
**Statement of Financial Position**  
As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	736,057	537,835	546,728
Accounts Receivable	9	383,937	-	123,932
GST Receivable		-	-	12,897
Prepayments		15,066	-	13,367
Inventories	10	186	-	1,194
Investments	11	183,896	180,000	178,430
		<u>1,319,143</u>	<u>717,835</u>	<u>876,548</u>
<b>Current Liabilities</b>				
GST Payable		52,200	-	-
Accounts Payable	13	163,458	-	200,644
Revenue Received in Advance	14	63	-	5,503
Provision for Cyclical Maintenance	15	128,948	117,818	117,818
Finance Lease Liability - Current Portion	16	12,531	9,391	9,391
Funds held in Trust	17	551	560	531
Funds held for Capital Works Projects	18	103,376	-	34
Funds held on behalf of Kiwi Park Cluster	19	236,400	115,000	50,015
		<u>697,527</u>	<u>242,769</u>	<u>383,936</u>
<b>Working Capital Surplus/(Deficit)</b>		621,616	475,066	492,612
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	661,662	617,721	664,107
		<u>661,662</u>	<u>617,721</u>	<u>664,107</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	5,860	7,965	7,965
Finance Lease Liability	16	25,999	29,436	29,436
		<u>31,859</u>	<u>37,401</u>	<u>37,401</u>
<b>Net Assets</b>		<u>1,251,420</u>	<u>1,055,386</u>	<u>1,119,317</u>
<b>Equity</b>		<u>1,251,420</u>	<u>1,055,386</u>	<u>1,119,317</u>

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



**Onerahi School**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,142,408	922,130	806,662
Locally Raised Funds		(210,245)	13,500	38,488
Hostel		-	-	-
International Students		-	-	-
Goods and Services Tax (net)		65,097	-	(14,396)
Payments to Employees		(547,167)	(418,529)	(425,261)
Payments to Suppliers		(461,444)	(437,101)	(262,802)
Cyclical Maintenance Payments in the year		(10,975)	(20,000)	-
Interest Paid		-	-	(647)
Interest Received		10,790	14,000	13,700
<b>Net cash from / (to) the Operating Activities</b>		<b>(11,537)</b>	<b>74,000</b>	<b>155,745</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		43	(100)	(14,101)
Purchase of PPE (and Intangibles)		(84,784)	(73,900)	(121,927)
Purchase of Investments		(5,466)	-	(5,535)
Proceeds from Sale of Investments		-	-	-
<b>Net cash from / (to) the Investing Activities</b>		<b>(90,206)</b>	<b>(74,000)</b>	<b>(141,563)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		1,326	-	20,026
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		186,405	-	28,316
Funds Held for Capital Works Projects		103,342	-	-
<b>Net cash from Financing Activities</b>		<b>291,072</b>	<b>-</b>	<b>48,342</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>189,329</b>	<b>-</b>	<b>62,524</b>
Cash and cash equivalents at the beginning of the year	8	546,729	537,835	484,204
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>736,058</b>	<b>537,835</b>	<b>546,728</b>

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.



# Onerahi School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### a) Reporting Entity

Kiwi Park 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.

***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 16.

***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.

***Other Grants***

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

***Donations, Gifts and Bequests***

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

***Interest Revenue***

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

**d) Use of Land and Buildings Expense**

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



**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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, section 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

### **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.



#### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **s) Financial Assets and Liabilities**

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

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

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



**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.



## 2. Government Grants

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	737,493	650,930	654,594
Teachers' salaries grants	2,111,601	2,008,171	1,889,222
Use of Land and Buildings grants	503,450	350,000	460,065
Resource teachers learning and behaviour grants	-	-	-
Other MoE Grants	404,915	271,200	152,067
Transport grants	-	-	-
Other government grants	-	-	-
	<u>3,757,458</u>	<u>3,280,301</u>	<u>3,155,950</u>

## 3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	12,250	2,000	17,509
Fundraising	15,678	3,500	21,811
Bequests	-	-	-
Other revenue	-	-	-
Trading	690	500	598
Activities	3,750	4,000	3,308
Curriculum Recoveries	21,604	3,500	7,375
	<u>53,972</u>	<u>13,500</u>	<u>50,603</u>
<b>Expenses</b>			
Activities	29,129	10,800	16,557
Trading	743	500	2,381
Fundraising (costs of raising funds)	346	-	161
Transport (local)	-	-	-
Other Locally Raised Funds Expenditure	-	-	-
	<u>30,217</u>	<u>11,300</u>	<u>19,099</u>
<b>Surplus for the year Locally raised funds</b>	<u>23,755</u>	<u>2,200</u>	<u>31,504</u>

## 4. Learning Resources

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	184,025	163,112	69,159
Equipment repairs	9,829	22,900	11,429
Information and communication technology	8,299	37,600	5,747
Extra-curricular activities	2,638	1,000	409
Library resources	3,806	8,360	1,648
Employee benefits - salaries	2,485,922	2,240,500	2,138,794
Resource/attached teacher costs	-	5,479	9,634
Staff development	30,133	30,600	11,177
	<u>2,724,652</u>	<u>2,509,551</u>	<u>2,247,997</u>



**6. Administration**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,800	4,850	4,720
Board of Trustees Fees	5,025	4,000	5,820
Board of Trustees Expenses	9,259	8,100	6,665
Communication	3,030	3,500	2,987
Consumables	8,702	9,900	8,389
Operating Lease	4,713	12,000	8,611
Legal Fees	-	-	-
Other	9,248	7,100	7,986
Employee Benefits - Salaries	122,770	126,200	130,710
Insurance	7,012	8,000	8,616
Service Providers, Contractors and Consultancy	-	-	-
	<u>174,560</u>	<u>183,650</u>	<u>184,504</u>

**6. Property**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,492	10,700	50,618
Consultancy and Contract Services	42,507	42,000	-
Cyclical Maintenance Expense	20,000	20,000	20,000
Grounds	3,235	5,100	5,104
Heat, Light and Water	20,698	22,000	21,878
Rates	9,721	10,000	9,529
Repairs and Maintenance	4,116	8,000	16,002
Use of Land and Buildings	503,450	350,000	460,065
Security	1,240	1,500	1,618
Employee Benefits - Salaries	57,668	60,000	43,740
	<u>675,127</u>	<u>529,300</u>	<u>628,554</u>

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	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	11,091	9,400	10,112
Sports Equipment	995	800	1,191
Furniture and Equipment	12,808	11,000	12,340
Information and Communication Technology	36,481	34,700	35,569
Musical Equipment	54	100	465
Plant & Equipment	12,311	12,000	11,895
Leased Assets	10,050	5,000	2,166
Library Resources	1,814	1,000	1,783
	<u>85,604</u>	<u>74,000</u>	<u>75,521</u>



**8. Cash and Cash Equivalents**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	234,279	20,000	17,646
Bank Call Account	501,778	517,835	529,082
Cash equivalents and bank overdraft for Cash Flow Statement	<u>736,057</u>	<u>537,835</u>	<u>546,728</u>

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

**The following notes should be used where applicable:**

Of the \$736,057 Cash and Cash Equivalents, \$105,478 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

**9. Accounts Receivable**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	262,150	-	3,372
Teacher Salaries Grant Receivable	121,788	-	120,560
	<u>383,937</u>	<u>-</u>	<u>123,932</u>
Receivables from Exchange Transactions	262,150	-	3,372
Receivables from Non-Exchange Transactions	121,788	-	120,560
	<u>383,937</u>	<u>-</u>	<u>123,932</u>

**10. Inventories**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	167	-	85
School Uniforms	19	-	1,109
	<u>186</u>	<u>-</u>	<u>1,194</u>





## 11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	183,896	180,000	178,430

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Buildings	318,844	10,476			(11,091)	318,229
Sports Equipment	6,563			-	(995)	5,568
Furniture and Equipment	113,887	18,114			(12,808)	119,193
Information and Communication	99,912	28,121			(36,481)	91,552
Musical Equipment	232	-			(55)	177
Plant & Equipment	75,924	11,162			(12,311)	74,775
Leased Assets	38,641	13,296			(10,050)	41,887
Library Resources	10,104	3,061	(1,070)		(1,814)	10,281
	-					-
<b>Balance at 31 December 2017</b>	<b>664,107</b>	<b>84,230</b>	<b>(1,070)</b>	<b>-</b>	<b>(85,605)</b>	<b>661,662</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2017</b>			
Buildings	458,169	(139,940)	318,229
Sports Equipment	32,495	(26,927)	5,568
Furniture and Equipment	302,879	(183,686)	119,193
Information and Communication	353,413	(261,861)	91,552
Musical Equipment	9,761	(9,583)	177
Plant & Equipment	297,029	(222,253)	74,775
Leased Assets	54,102	(12,216)	41,886
Library Resources	25,853	(15,572)	10,281
	-		-
<b>Balance at 31 December 2017</b>	<b>1,533,700</b>	<b>(872,039)</b>	<b>661,662</b>



2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	294,190	34,766	-	-	(10,112)	318,844
Sports Equipment	7,755	-	-	-	(1,191)	6,564
Furniture and Equipment	115,493	10,734	-	-	(12,340)	113,887
Information and Communication Technology	108,097	27,383	(3,319)	3,319	(35,569)	99,911
Musical Equipment	696	-	-	-	(465)	231
Plant & Equipment	48,727	39,092	-	-	(11,895)	75,924
Leased Assets	-	40,807	-	-	(2,166)	38,641
Library Resources	9,840	3,051	(1,003)	-	(1,783)	10,105
<b>Balance at 31 December 2016</b>	<b>584,798</b>	<b>155,833</b>	<b>(4,322)</b>	<b>3,319</b>	<b>(75,521)</b>	<b>664,107</b>

The net carrying value of equipment held under a finance lease is \$40,661 (2016: \$8101)

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	447,693	(128,849)	318,844
Buildings	32,495	(25,932)	6,563
Building Improvements	284,765	(170,878)	113,887
Furniture and Equipment	341,073	(241,161)	99,912
Information and Communication Technology	9,761	(9,529)	232
Motor Vehicles	285,866	(209,942)	75,924
Textbooks	40,807	(2,166)	38,641
Leased Assets	25,486	(15,382)	10,104
Library Resources	-	-	-
<b>Balance at 31 December 2016</b>	<b>1,467,946</b>	<b>(803,839)</b>	<b>664,107</b>

### 13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	20,297	-	66,304
Employee Entitlements - salaries	121,788	-	120,560
Employee Entitlements - leave accrual	21,373	-	13,780
	<b>163,458</b>	<b>-</b>	<b>200,644</b>
Payables for Exchange Transactions	163,458	-	200,644
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>163,458</b>	<b>-</b>	<b>200,644</b>

The carrying value of payables approximates their fair value.



**14. Revenue Received in Advance**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	63	-	5,503
	<u>63</u>	<u>-</u>	<u>5,503</u>

**15. Provision for Cyclical Maintenance**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	125,783	125,783	128,124
Increase to the Provision During the Year	20,000	20,000	20,000
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(10,976)	(20,000)	(22,340)
Provision at the End of the Year	<u>134,808</u>	<u>125,783</u>	<u>125,783</u>
Cyclical Maintenance - Current	128,948	117,818	117,818
Cyclical Maintenance - Term	5,860	7,965	7,965
	<u>134,808</u>	<u>125,783</u>	<u>125,783</u>

**16. Finance Lease Liability**

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	12,531	-	9,391
Later than One Year and no Later than Five Years	25,999	-	29,436
Later than Five Years	-	-	-
	<u>38,529</u>	<u>-</u>	<u>38,827</u>

**17. Funds held in Trust**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	551	560	531
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>551</u>	<u>560</u>	<u>531</u>

These funds are held in trust for Royds Account children in need of items not afforded by their families.



**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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 1 upgrade	<i>completed</i>	34	-	-	-	34
Block 4 Toilets	<i>in progress</i>	-	149,806	44,328	-	105,478
School wide drainage	<i>completed</i>	-	-	2,136	-	(2,136)
Block 2 re-roof	<i>completed</i>	-	104,707	104,707	-	-
Lighting & Switchboard upgrade	<i>completed</i>	-	25,466	25,466	-	-
<b>Totals</b>		<b>34</b>	<b>279,979</b>	<b>176,637</b>	<b>-</b>	<b>103,376</b>

**Represented by:**

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

103,376

-

103,376

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 1 upgrade	<i>completed</i>	22,113	-	22,079	-	34
<b>Totals</b>		<b>22,113</b>	<b>-</b>	<b>22,079</b>	<b>-</b>	<b>34</b>

**19. Funds Held on Behalf ALLiS Cluster**

Onerahi School is the lead school and holds funds on behalf of the ALLiS Cluster, a group of schools funded by the Ministry of Education to Asian Language Literacy in Schools

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held at Beginning of the Year	50,015	114,200	-
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	319,335	115,000	87,229
Funds Spent on Behalf of the Cluster	132,949	114,200	37,214
<b>Funds Held at Year End</b>	<b>236,400</b>	<b>115,000</b>	<b>50,015</b>



**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.

**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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	5,025	5,820
Full-time equivalent members	0.07	0.07
<i>Leadership Team</i>		
Remuneration	693,343	656,217
Full-time equivalent members	7.40	7.10
Total key management personnel remuneration	698,368	662,037
Total full-time equivalent personnel	7.47	7.17

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	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
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	-	-
100 - 110	-	-
	-	-

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



## 22. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	\$5,000	-
Number of People	1	-

## 23. Contingencies

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

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) \$166,450.95 contract to upgrade block 4 toilets as agent for the Ministry of Education. The project is fully funded by the Ministry and \$149,806 has been received of which \$44,328 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2016: \$54434.00)

## 25. Managing Capital

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

## 26. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	736,057	537,835	546,728
Receivables	383,937	-	123,932
Investments - Term Deposits	183,896	180,000	178,430
Total Loans and Receivables	1,303,890	717,835	849,090

### Financial liabilities measured at amortised cost

Payables	163,458	-	200,644
Finance Leases	38,529	38,827	38,827
Total Financial Liabilities Measured at Amortised Cost	201,987	38,827	239,471

## 27. 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  
ONERAHI SCHOOL'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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The Auditor-General is the auditor of Onerahi School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 20 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 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 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 4 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 for our opinion**

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

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

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

### **Responsibilities of the Board of Trustees for the financial statements**

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



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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

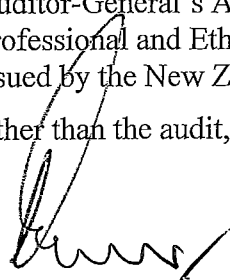
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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

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



**Steve Bennett**

**BENNETT & ASSOCIATES**

On behalf of the Auditor-General

Whangarei, New Zealand



# Kiwisport

Kiwisport is a government funding initiative to support student's participation in organised sport. In 2017 the total the school received was \$7268.50.

The following sports/activities were allocated Kiwisport funding:

- Paid for 10 Pin Bowling entry and transport costs
- WPPA Sports subscriptions
- Cross country buses
- Transport to Winter Sports Tournament
- Community Hall hire for visiting performers
- Life Education Trust Caravan – partial subsidy
- Turbo touch tournament entry
- Transport to Limestone Island

# Analysis of Variance Reporting



<b>School Name:</b>	Onerahi School	<b>School Number:</b>	1062
<b>Strategic Aim:</b>	Enable teachers to activate educationally powerful connections for student learning outcomes		
<b>Annual Aim:</b>	To accelerate priority learners to at or above their expected level in writing in every class		
<b>Target:</b>	<p>By the end of 2017 80% of all year 1-6 children will be achieving at or above their expected level</p> <p>By the end of 2017 70% of all year 1-6 children will be achieving at or above their expected level in writing</p>		
<b>Baseline Data:</b>	<p>85.8% of all year 1-6 children are working at or above their expected level in writing in 2017</p> <p>76.9%: of all Maori learners are working at or above their expected level in writing in 2017</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Identified at risk children who were working consistently below the standard for their year level, or continually going from below to at every year (with the goal to accelerate them to above their expected level)</li> <li>Strengthening parent/whanau/teachers relationships through informal meetings, ongoing contact through face to face meetings, phone calls, texts, emails and dojos</li> <li>Implemented the ALL (Accelerated Learning in Literacy) programme in all classes (0-6)</li> <li>Programme planning was to create shifts in individual learners needs</li> <li>Teachers who had previously worked on the ALL initiative acted as buddies to new teachers while SIT (Supplementary Inquiry</li> </ul>	<ul style="list-style-type: none"> <li>Priority learners were provided small group instructions and activities within their classroom, sometimes being double taught at different points during the day (pockets of learning).</li> <li>Leaning was shared with family/whanau, was focused around celebrating success</li> <li>The levels of achievement have exceeded 2017 goals for written language across year levels, which was to have 80% of learners achieving at or above their expected level, and 70% of Maori learners achieving at or above their expected level.</li> <li>There is an increase of those students working at and above the standard in senior classes with 91% of all year 6 students working at these levels (due to DATs).</li> </ul>	<ul style="list-style-type: none"> <li>Students were part of the writing process, understanding where they were at, their IALT/goal, and their next learning steps.</li> <li>Home/school relationships meant parents were aware of their children's progress, goals and next learning steps, and to develop ownership within students</li> <li>Children owning their writing and being aware of their learning needs and skills they need to achieve their goals</li> <li>More personalized learning programmes</li> <li>Based on formal and informal conversations with the SIT team, most teachers saw the importance and relevance of the programme and adapted their teaching to focus on acceleration not remediation. Of the teachers who did not see the purpose to the programme/experience</li> </ul>	<ul style="list-style-type: none"> <li>Continue to train and upskill teaching staff (provide an initiative-based ALL programme for new staff and PD for all teaching staff, particularly those who did not participate in our year 1-3 ALL programmes)</li> <li>Provide feedback/feedback in a way that reflects the child's needs (precise, immediate and meaningful).</li> <li>Ensure ALL is embedded in our classroom practice, and integrate writing into other curriculum areas</li> <li>Provide opportunities for teachers and students to recognise writing happens across the curriculum</li> <li>Maintaining link between school and home to support the learning</li> <li>Children to continue to monitor their own learning at</li> </ul>

<p>Team) supported new teachers with observations, readings and planning information and examples.</p> <ul style="list-style-type: none"> <li>Teachers identified (as a result of testing using e-asTTle) students next learning steps and shared these with their learners, parents/whanau.</li> <li>DATs (Deliberate Acts of Teaching) for each child focused on questioning them about their learning pathway and their next learning steps (programme is still focused around learning pathways – how, why, what and so what? With children developing IALTs with their teacher)</li> </ul>	<ul style="list-style-type: none"> <li>Students who are still working below their expected level made progress towards the standard in their writing as reflected in their end of year reports and national standard data.</li> <li>Children's attitudes to writing improved, 80% of children believe they are good at writing whereas only 35% believed they were good at writing at the beginning of the programme (based on e-asTTle survey), their teacher and whanau/family think they are good at writing and that they enjoy writing in their own time.</li> <li>Most children in years 2-6 display a greater awareness of the need to improve their spelling and phonological awareness as a result of being part of the ALL programme and identifying their learning pathways alongside their teacher.</li> </ul>	<p>success, 1 did not build on what the students already knew thus their programme became remediation, and one was new to the school late in the year and had no previous experience with the ALL programme.</p>	<p>home and in the classroom environment using learning pathways</p> <ul style="list-style-type: none"> <li>Identify target students using the CaAp plan – if they have had initiatives why are they still underachieving?</li> <li>Continue to monitor progress of previous ALL students to ensure they are still achieving at or above their expected level, and if they are not how we can support them (Cap plan)</li> <li>Continue to select students working just below their expected level, or those working at their expected level with the purpose to move them to above</li> </ul>
<b>Planning for next year:</b>			

# Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expires</b>
Heather Adams	Parent rep	Appointed March 2013	Merchandiser	November 2017
Donna Broughton	Staff rep	Elected May 2016	Teacher	May 2019
Aaron Gray	Parent rep	Elected December 2017	Inc. Club Manager	December 2020
Lana Jennings	Parent rep Chairperson	Elected May 2016	Home Executive	May 2019
Gerald Koberstein	Principal	Appointed January 2002	Principal	
Bernard Luiten	Parent rep	Elected May 2016	Business Manager	May 2019
Hayden Reid	Parent rep	Elected May 2016	IT Consultant	May 2019
Ian Smith	Parent rep	Elected February 2012	Teacher	Resigned May 2017
Dean Wilson	Parent rep	Elected December 2017	Accountant	December 2020