

# NEWTON CENTRAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1392  
**Principal:** Riki Teteina  
**School Address:** Monmouth St, Grey Lynn, Auckland 1021  
**School Postal Address:** Monmouth St, Grey Lynn, Auckland 1021  
**School Phone:** 09 378 6883  
**School Email:** [admin@newton.school.nz](mailto:admin@newton.school.nz)

#### Members of the Board of Trustees

Name	Position	Occupation	How Position Gained	Term Expired/ Expires
Tipene Lemon	Co -Chairperson	Pou Tāhuhu Kaupapa Māori Development Manager	Co-opted	May 2022
Te Kawehau Hoskins	Co -Chairperson	University of Auckland Lecturer	Re-Co-opted	May 2019
Christine Herzog	Treasurer	Treaty Specialist	Critical Friend	Indefinite
Laurayne Tafa	Co-Chairperson	Cognition Education Consultant	Selected	Resigned December 2019
Julia Darling	Parent Representative	Psychotherapist	Elected	May 2022
Fleur Sandbrook	Parent Representative	Homemaker	Re-Elected	May 2019
Rebecca Alekzander	Parent Representative	Paediatrician	Re-Elected	May 2022
Kiri Donaldson	Parent Representative	Stylist, Producer	Re-Elected	May 2022
Leerina Savage	Parent Representative	Auckland City Council	Elected	May 2019
Heather Ruru	Parent Representative	Student, Teachers' College	Elected	May 2019
Lisa Wipani	Parent Representative	Manager Springboard Trust	Re-Co-opted	May 2019
Stacey Whitiara	Parent Representative	General Manager Māori, Plant and Food Research	Co-opted	October 2020 (Resigned December 2019)
Kiki Daniels	Parent Representative	Teacher	Co-opted	May 2019
Carol Smith	Parent Representative	Te Wananga o Aotearoa	Co-opted	August 2021 (Resigned February 2020)
Hannah Andrews	Parent Representative	Lawyer	Elected	August 2022
Kim Hankins	Staff Representative	Teacher	Elected	May 2022
Riki Teteina	Principal	Principal	Appointed	Indefinite

**Accountant / Service Provider:** dCipher Accounts

# NEWTON CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2019

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# Newton Central School

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Hannah Rose Andrews  
Full Name of Board Chairperson

Riki Wayne Tetema  
Full Name of Principal

HR Andrews  
Signature of Board Chairperson

R. Tetema  
Signature of Principal

01.09.2020  
Date:

01/09/2020  
Date:

# Newton Central School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	4,011,854	3,608,509	3,672,582
Locally Raised Funds	3	357,508	329,993	324,156
Interest income		10,222	5,350	7,412
International Students	4	31,505	20,000	-
		<u>4,411,089</u>	<u>3,963,852</u>	<u>4,004,149</u>
<b>Expenses</b>				
Locally Raised Funds	3	153,336	134,986	125,582
International Students	4	16,534	8,300	6,720
Learning Resources	5	2,207,117	1,800,848	1,945,506
Administration	6	209,855	217,295	191,973
Finance		218	350	262
Property	7	1,747,746	1,746,003	1,747,362
Depreciation	8	53,411	54,000	52,150
Loss on Disposal of Property, Plant and Equipment		185	-	2,793
		<u>4,388,402</u>	<u>3,961,782</u>	<u>4,072,348</u>
<b>Net Surplus / (Deficit) for the year</b>		22,687	2,070	(68,199)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>22,687</u></u>	<u><u>2,070</u></u>	<u><u>(68,199)</u></u>

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

# Newton Central School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		284,412	284,412	311,413
Total comprehensive revenue and expense for the year		22,687	2,070	(68,199)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	41,198
<b>Equity at 31 December</b>	24	307,099	286,482	284,412
Retained Earnings		307,099	286,482	284,412
<b>Equity at 31 December</b>		307,099	286,482	284,412

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Newton Central School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	345,471	252,844	214,868
Accounts Receivable	10	146,712	149,700	179,034
GST Receivable		3,043	-	-
Inventories	11	520	546	546
		<hr/>	<hr/>	<hr/>
		495,746	403,090	394,448
<b>Current Liabilities</b>				
GST Payable		-	5,930	5,932
Accounts Payable	13	212,065	188,858	188,974
Revenue Received in Advance	14	33,631	15,470	15,379
Provision for Cyclical Maintenance	15	80,829	12,896	12,896
Painting Contract Liability - Current Portion	16	-	582	9,071
Finance Lease Liability - Current Portion	17	8,383	6,000	11,170
Funds held for Capital Works Projects	18	35,542	5,523	5,522
		<hr/>	<hr/>	<hr/>
		370,450	235,259	248,944
<b>Working Capital Surplus/(Deficit)</b>		125,296	167,831	145,504
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	186,030	177,186	216,055
		<hr/>	<hr/>	<hr/>
		186,030	177,186	216,055
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	-	56,535	68,533
Painting Contract Liability	16	-	-	582
Finance Lease Liability	17	4,227	2,000	8,032
		<hr/>	<hr/>	<hr/>
		4,227	58,535	77,147
<b>Net Assets</b>		<hr/>	<hr/>	<hr/>
		307,099	286,482	284,412
<b>Equity</b>	24	<hr/>	<hr/>	<hr/>
		307,099	286,482	284,412

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

# Newton Central School Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		623,590	581,911	635,903
Locally Raised Funds		448,849	356,070	290,483
International Students		46,048	22,953	4,800
Goods and Services Tax (net)		(8,930)	(0)	41,604
Payments to Employees		(581,466)	(539,455)	(637,670)
Payments to Suppliers		(397,841)	(327,144)	(356,064)
Cyclical Maintenance Payments in the year		(600)	(25,998)	-
Interest Paid		(218)	(350)	(262)
Interest Received		10,965	5,394	6,871
Net cash from Operating Activities		140,399	73,381	(14,335)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		2,165	-	-
Purchase of PPE (and Intangibles)		(22,861)	(10,132)	(43,139)
Net cash from Investing Activities		(20,695)	(10,132)	(43,139)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	41,198
Finance Lease Payments		(9,467)	(16,202)	(9,659)
Painting contract payments		(9,653)	(9,071)	(7,326)
Funds Held for Capital Works Projects		30,020	0	(69,292)
Net cash from Financing Activities		10,900	(25,273)	(45,079)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>130,603</b>	<b>37,976</b>	<b>(102,553)</b>
Cash and cash equivalents at the beginning of the year	9	214,868	214,868	317,421
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>345,471</b>	<b>252,844</b>	<b>214,868</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.

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

# Newton Central School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Newton Central 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 2019 to 31 December 2019 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

###### ***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*

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

#### *Recognition of grants*

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

#### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

#### ***Prior Year Policy***

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

#### ***Prior Year Policy***

*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.*

## **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.

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3 years or over the life of the lease
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) Revenue Received in Advance**

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

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

**p) 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).

**q) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

**r) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**s) 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.

**t) Budget Figures**

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

**u) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	565,126	508,213	504,566
Teachers' Salaries Grants	1,792,327	1,400,000	1,472,467
Use of Land and Buildings Grants	1,559,061	1,558,633	1,558,633
Other Government Grants	95,340	141,663	136,916
	<u>4,011,854</u>	<u>3,608,509</u>	<u>3,672,582</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	89,975	72,000	88,807
Bequests & Grants	1,937	-	-
Activities	52,675	48,900	39,257
Trading	163,908	152,593	143,006
Fundraising	25,813	35,000	40,101
Other Revenue	23,201	21,500	12,985
	<u>357,508</u>	<u>329,993</u>	<u>324,156</u>
<b>Expenses</b>			
Activities	42,287	46,892	18,256
Trading	86,814	80,094	85,220
Fundraising (Costs of Raising Funds)	11,697	7,000	19,070
Other Locally Raised Funds Expenditure	12,537	1,000	3,036
	<u>153,336</u>	<u>134,986</u>	<u>125,582</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>204,172</u>	<u>195,007</u>	<u>198,573</u>

## 4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	13	10	0
<b>Revenue</b>			
International Student Fees	31,505	20,000	-
<b>Expenses</b>			
Employee Benefit - Salaries	13,047	7,000	5,810
Other Expenses	3,487	1,300	911
	<u>16,534</u>	<u>8,300</u>	<u>6,720</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>14,970</u>	<u>11,700</u>	<u>(6,720)</u>

## 5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	18,447	40,986	15,064
Information and Communication Technology	24,845	23,600	26,341
Library Resources	1,111	2,900	2,093
Employee Benefits - Salaries	2,114,229	1,683,262	1,865,685
Staff Development	48,485	50,100	36,322
	<u>2,207,117</u>	<u>1,800,848</u>	<u>1,945,506</u>

## 6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,360	6,500	6,360
Board of Trustees Fees	2,360	4,000	2,370
Board of Trustees Expenses	15,897	11,700	7,330
Communication	2,441	2,750	2,310
Consumables	19,935	18,720	18,234
Legal Fees	-	2,900	2,609
Other	12,756	15,200	12,496
Employee Benefits - Salaries	141,541	147,703	135,996
Insurance	4,629	4,322	1,127
Service Providers, Contractors and Consultancy	3,936	3,500	3,141
	<u>209,855</u>	<u>217,295</u>	<u>191,973</u>

## 7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	10,018	11,050	10,783
Cyclical Maintenance Provision	-	14,000	13,873
Grounds	6,945	10,130	10,824
Heat, Light and Water	27,173	28,200	28,674
Repairs and Maintenance	23,692	22,500	24,835
Use of Land and Buildings	1,559,061	1,558,633	1,558,633
Employee Benefits - Salaries	120,857	101,490	99,740
	<u>1,747,746</u>	<u>1,746,003</u>	<u>1,747,362</u>

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

## 8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	1,104	4,000	1,104
Furniture and Equipment	15,765	15,000	15,089
Information and Communication Technology	22,797	15,000	24,047
Leased Assets	12,106	15,000	10,036
Library Resources	1,639	5,000	1,873
	<u>53,411</u>	<u>54,000</u>	<u>52,150</u>

## 9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	500	500	500
Bank Current Account	344,971	152,344	114,368
Short-term Bank Deposits	-	100,000	100,000
Cash and cash equivalents for Cash Flow Statement	<u>345,471</u>	<u>252,844</u>	<u>214,868</u>

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

Of the \$345,471 Cash and Cash Equivalents, \$35,542 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

The School has an overdraft facility of \$30,000 on their current account. Interest is charged at 12.2%

## 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	(8,694)	50,000	78,940
Receivables from the Ministry of Education	37,110	-	234
Interest Receivable	-	700	744
Teacher Salaries Grant Receivable	118,296	99,000	99,117
	<u>146,712</u>	<u>149,700</u>	<u>179,034</u>
Receivables from Exchange Transactions	(8,694)	50,700	79,683
Receivables from Non-Exchange Transactions	155,406	99,000	99,351
	<u>146,712</u>	<u>149,700</u>	<u>179,034</u>

## 11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	520	546	546
	<u>520</u>	<u>546</u>	<u>546</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	29,443	-	-	-	(1,104)	28,339
Furniture and Equipment	89,671	14,559	(87)	-	(15,765)	88,377
Information and Communication	65,519	2,947	(166)	-	(22,797)	45,503
Leased Assets	18,273	8,231	(2,097)	-	(12,106)	12,302
Library Resources	13,149	-	-	-	(1,639)	11,509
<b>Balance at 31 December 2019</b>	<b>216,055</b>	<b>25,737</b>	<b>(2,350)</b>	<b>-</b>	<b>(53,411)</b>	<b>186,030</b>

The net carrying value of equipment held under a finance lease is \$12,302 (2018: \$18,273).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	55,209	(26,871)	28,339
Furniture and Equipment	351,238	(262,860)	88,377
Information and Communication	164,959	(119,456)	45,503
Leased Assets	57,152	(44,850)	12,302
Library Resources	59,046	(47,537)	11,509
<b>Balance at 31 December 2019</b>	<b>687,604</b>	<b>(501,574)</b>	<b>186,030</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	30,547	-	-	-	(1,104)	29,443
Furniture and Equipment	78,882	27,522	(1,644)	-	(15,089)	89,671
Information and Communication					(24,047)	65,519
Technology	64,433	25,132	-	-		
Leased Assets	17,066	12,394	(1,151)	-	(10,036)	18,273
Library Resources	14,987	35	-	-	(1,873)	13,149
<b>Balance at 31 December 2018</b>	<b>205,915</b>	<b>65,083</b>	<b>(2,795)</b>	<b>-</b>	<b>(52,150)</b>	<b>216,054</b>

The net carrying value of equipment held under a finance lease is \$18,273 (2017: \$17,066).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	55,209	(25,766)	29,443
Furniture and Equipment	383,683	(294,013)	89,671
Information and Communication Technology	173,705	(108,187)	65,519
Leased Assets	54,277	(36,004)	18,273
Library Resources	59,046	(45,897)	13,149
<b>Balance at 31 December 2018</b>	<b>725,922</b>	<b>(509,867)</b>	<b>216,055</b>

### 13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	48,753	61,278	61,278
Accruals	10,229	9,674	9,674
Employee Entitlements - Salaries	118,296	99,000	99,117
Employee Entitlements - Leave Accrual	34,788	18,906	18,906
	<u>212,065</u>	<u>188,858</u>	<u>188,974</u>
Payables for Exchange Transactions	212,065	188,858	188,974
	<u>212,065</u>	<u>188,858</u>	<u>188,974</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	19,344	7,753	4,800
Other	14,287	7,717	10,579
	<u>33,631</u>	<u>15,470</u>	<u>15,379</u>

### 15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	81,429	81,429	67,556
Increase/ (decrease) to the Provision During the Year	9,928	14,000	13,873
Use of the Provision During the Year	-	(25,998)	-
Adjustment to provision	(10,528)		
Provision at the End of the Year	<u>80,829</u>	<u>69,431</u>	<u>81,429</u>
Cyclical Maintenance - Current	80,829	12,896	12,896
Cyclical Maintenance - Term	-	56,535	68,533
	<u>80,829</u>	<u>69,431</u>	<u>81,429</u>

## 16. Painting Contract Liability

	<b>2019 Actual \$</b>	<b>2019 Budget \$</b>	<b>2018 Actual \$</b>
Current Liability	-	582	9,071
Non Current Liability	-	-	582
	<u>-</u>	<u>582</u>	<u>9,653</u>

In 2006 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a fourteen year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2006, with regular maintenance in subsequent years. The agreement has an annual commitment of \$11,930 with an amendment signed in 2018. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money. The contract expired in December 2019 and has not yet been renewed.

## 17. Finance Lease Liability

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

	<b>2019 Actual \$</b>	<b>2019 Budget (Unaudited) \$</b>	<b>2018 Actual \$</b>
No Later than One Year	8,383	6,000	11,170
Later than One Year and no Later than Five Years	4,227	2,000	8,032
Later than Five Years	-	-	-
	<u>12,610</u>	<u>8,000</u>	<u>19,202</u>

## 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:

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Block 2 ILE	<i>completed</i>	(1,131)	220,657	(210,706)	-	8,820
Flooded Staffroom Insurance Claim	<i>completed</i>	3,102	3,158	(6,260)	-	-
Drainage 2018	<i>completed</i>	3,551	-	(606)	(2,945)	-
Boiler Replacement 2019	<i>completed</i>	-	77,629	(77,629)	-	-
Block 8 ILE	<i>In Progress</i>	-	29,443	(3,592)	-	25,851
Hall Extension	<i>In Progress</i>	-	871	-	-	871
Totals		5,522	331,758	(298,793)	(2,945)	35,542

### Represented by:

Funds Held on Behalf of the Ministry of Education	35,542
Funds Due from the Ministry of Education	-
	35,542

	2018	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
Hall Extn Te Whare Tapere	<i>completed</i>	38,590	93,042	(131,632)	-	-
Block 2 ILE	<i>in progress</i>	-	-	(1,131)	-	(1,131)
Flooded Staffroom Insurance Claim	<i>in progress</i>	-	31,500	(28,398)	-	3,102
Drainage 2018	<i>in progress</i>	-	18,334	(14,783)	-	3,551
Totals		38,590	142,876	(175,944)	-	5,522

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,360	2,370
Full-time equivalent members	0.28	0.44
<i>Leadership Team</i>		
Remuneration	649,083	585,253
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	651,443	587,623
Total full-time equivalent personnel	7.28	7.44

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:

	<b>2019 Actual \$000</b>	<b>2018 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5

### Other Employees

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

<b>Remuneration \$000</b>	<b>2019 FTE Number</b>	<b>2018 FTE Number</b>
100 - 100	1.00	0.00
	1.00	0.00

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

## 21. 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:

	<b>2019 Actual \$</b>	<b>2018 Actual</b>
Total	7,000	-
Number of People	1	-

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019, the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018:

(a) \$226,000 contract for ILE to be completed in 2019, which will be fully funded by the Ministry of Education. \$22,600 was received in February 2019 for design fees.)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

	2019 Actual \$	2018 Actual \$
No later than One Year	664	664
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>664</u>	<u>664</u>

## 24. 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.

## 25. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	345,471	252,844	214,868
Receivables	146,712	149,700	179,034
Total Financial assets measured at amortised cost	<u>492,183</u>	<u>402,544</u>	<u>393,902</u>

### Financial liabilities measured at amortised cost

Payables	212,065	188,858	188,974
Finance Leases	12,610	8,000	19,202
Painting Contract Liability	-	582	9,653
Total Financial Liabilities Measured at Amortised Cost	<u>224,675</u>	<u>197,440</u>	<u>217,829</u>

## 26. Events After Balance Date

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

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18<sup>th</sup> of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 27. Comparatives

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

## **28. Adoption of PBE IFRS 9 Financial Instruments**

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## **29. Failure to Comply with Section 87 of the Education Act 1989**

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.



## Independent Auditor's Report

### To the readers of Newton Central School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Newton Central School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, 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 22, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 September 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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.

#### Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### 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.

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

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

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

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

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

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

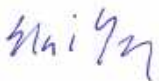
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Newton Central School.

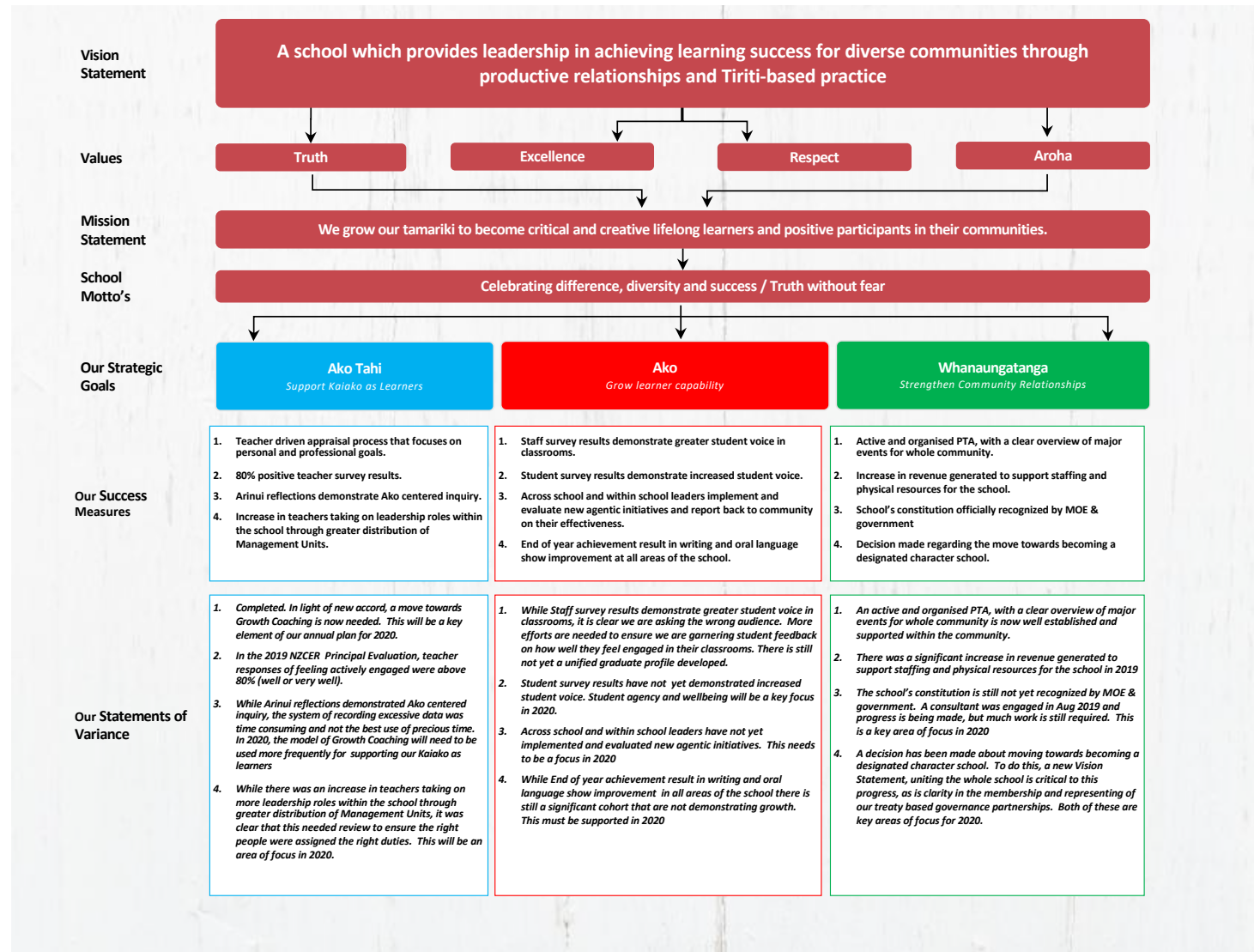
A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# Statement of Variance 2019



**Newton Central School**  
Te Kura a Rito o Newton  
"Celebrating difference, diversity and success"



## **Kiwisport Report 2019**

In 2019 Newton Central School received \$4520 in Kiwisport funding.

The main initiative in 2019 was to broaden the physical education curriculum across the school through engagement in a dance programme at all age levels. This not only involved body movement but development of skills that require discipline and control, memory of patterns, and expression – ultimately culminating in a performance.

The school continued to encourage participation in all sports and representation of the school at inter-school local and provincial sporting events. Such funding ensured adequate supervision (teacher and teacher assistant release) and equitability to ensure all students who qualified for an interschool event were able to fully participate.