

COLVILLE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1706
Principal:	Susie Sumner
School Address:	2391 Colville Road
School Postal Address:	2391 Colville Road RD 4, Coromandel, 3584
School Phone:	07 866 6815
School Email:	secretary@colville.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Jan Autumn	Chairperson	Co-opted	Jun 2022
Tui McMillan	Principal	ex Officio	
Nicole Brighthouse	Parent Rep	Elected	Jun 2022
Richard Campbell	Parent Rep	Elected	Jun 2022
Richard Huddleston	Parent Rep	Elected	Jun 2022
Nicky Jordan	Parent Rep	Elected	Jun 2022
Ra Tane Edelsten	Staff Rep	Elected	Jun 2022

Accountant / Service Provider:	Education Services Ltd
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COLVILLE SCHOOL

Annual Report - For the year ended 31 December 2020

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Colville School

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Janice Eileen Autumn
Full Name of Board Chairperson

Jan Autumn
Signature of Board Chairperson

31st May 2021
Date:

Susan Joy Sumner
Full Name of Principal

S Sumner
Signature of Principal

31st May 2021
Date:

Colville School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	487,856	402,130	418,697
Locally Raised Funds	3	22,764	25,200	69,038
Interest income		361	200	461
Gain on Sale of Property, Plant and Equipment		2,329	-	-
		<hr/>	<hr/>	<hr/>
		513,310	427,530	488,196
Expenses				
Locally Raised Funds	3	12,882	11,600	17,133
Learning Resources	4	291,107	249,763	245,719
Administration	5	40,597	42,040	42,786
Finance		303	83	2,110
Property	6	143,590	104,971	86,122
Depreciation	7	17,690	12,173	12,360
		<hr/>	<hr/>	<hr/>
		506,169	420,630	406,230
Net Surplus / (Deficit) for the year		<hr/>	<hr/>	<hr/>
		7,141	6,900	81,966
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		7,141	6,900	81,966

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

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

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		231,774	201,095	149,808
Total comprehensive revenue and expense for the year		7,141	6,900	81,966
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,164	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	240,079	207,995	231,774
Retained Earnings		240,079	207,995	231,774
Equity at 31 December		240,079	207,995	231,774

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.

Colville School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	172,223	56,694	66,864
Accounts Receivable	9	22,943	14,916	21,750
Prepayments		5,608	6,260	6,399
Inventories	10	-	249	-
		200,774	78,119	95,013
Current Liabilities				
GST Payable		15,831	15,655	301
Accounts Payable	12	21,289	21,971	18,882
Revenue Received in Advance	13	62	-	-
Provision for Cyclical Maintenance	14	1,545	-	4,872
Finance Lease Liability - Current Portion	15	7,170	2,725	3,044
Funds held for Capital Works Projects	16	73,281	-	2,489
		119,178	40,351	29,588
Working Capital Surplus/(Deficit)		81,596	37,768	65,425
Non-current Assets				
Property, Plant and Equipment	11	181,670	179,722	178,680
		181,670	179,722	178,680
Non-current Liabilities				
Provision for Cyclical Maintenance	14	10,452	5,166	6,775
Finance Lease Liability	15	12,735	4,329	5,556
		23,187	9,495	12,331
Net Assets		240,079	207,995	231,774
Equity		240,079	207,995	231,774

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

Colville School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		150,816	131,347	131,810
Locally Raised Funds		22,836	3,100	69,008
Goods and Services Tax (net)		15,530	-	(15,354)
Payments to Employees		(65,731)	(61,000)	(64,670)
Payments to Suppliers		(84,847)	(95,299)	(68,324)
Cyclical Maintenance Payments in the year		-	(35,000)	-
Interest Paid		(303)	(83)	(2,110)
Interest Received		373	200	449
Net cash from/(to) Operating Activities		38,674	(56,735)	50,809
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(803)	(10,500)	(36,830)
Net cash from/(to) Investing Activities		(803)	(10,500)	(36,830)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,164	-	-
Finance Lease Payments		(4,468)	(11,200)	(2,115)
Painting contract payments		-	-	(3,141)
Funds Held for Capital Works Projects		70,792	-	(76,988)
Net cash from/(to) Financing Activities		67,488	(11,200)	(82,244)
Net increase/(decrease) in cash and cash equivalents		105,359	(78,435)	(68,265)
Cash and cash equivalents at the beginning of the year	8	66,864	135,129	135,129
Cash and cash equivalents at the end of the year	8	172,223	56,694	66,864

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

Colville School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Colville School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

Inventories are consumable items held for sale and 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.

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.

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:

Land	Nil
Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

u) 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.

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

v) 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.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

x) 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	124,012	130,347	122,736
Teachers' Salaries Grants	237,616	192,913	203,646
Use of Land and Buildings Grants	101,214	77,870	81,981
Resource Teachers Learning and Behaviour Grants	461	-	-
Other MoE Grants	24,553	1,000	10,334
	487,856	402,130	418,697

The school has opted in to the donations scheme for this year. Total amount received was \$5,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$18,422 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	1,622	300	1,354
Bequests & Grants	(3,705)	-	41,000
Activities	2,150	800	2,119
Trading	464	1,300	1,174
Fundraising	1,123	2,000	2,591
School Houses	21,110	20,800	20,800
	22,764	25,200	69,038
Expenses			
Activities	4,903	6,300	6,701
Trading	781	1,300	715
Fundraising (Costs of Raising Funds)	840	-	1,822
School Houses	6,358	4,000	7,895
	12,882	11,600	17,133
<i>Surplus for the year Locally raised funds</i>	9,882	13,600	51,905

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	12,757	21,600	13,143
Library Resources	663	1,500	19
Employee Benefits - Salaries	276,292	224,913	231,349
Staff Development	1,395	1,750	1,208
	291,107	249,763	245,719

5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,696	3,700	3,600
Board of Trustees Fees	1,550	2,800	2,000
Board of Trustees Expenses	4,209	900	2,024
Communication	1,088	2,200	1,614
Consumables	2,935	4,200	4,067
Other	6,354	2,140	1,403
Employee Benefits - Salaries	13,543	19,000	21,093
Insurance	2,542	2,800	2,773
Service Providers, Contractors and Consultancy	4,680	4,300	4,212
	<u>40,597</u>	<u>42,040</u>	<u>42,786</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	3,377	1,700	1,943
Cyclical Maintenance Expense	350	3,501	(21,517)
Grounds	581	600	2,093
Heat, Light and Water	6,620	5,900	10,504
Rates	94	100	90
Repairs and Maintenance	12,607	5,300	3,730
Use of Land and Buildings	101,214	77,870	81,981
Employee Benefits - Salaries	11,067	10,000	10,439
Consultancy And Contract Services	7,680	-	(3,141)
	<u>143,590</u>	<u>104,971</u>	<u>86,122</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.

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	5,025	4,328	4,394
Furniture and Equipment	5,038	4,490	4,560
Information and Communication Technology	514	403	409
Leased Assets	6,685	2,504	2,542
Library Resources	428	448	455
	<u>17,690</u>	<u>12,173</u>	<u>12,360</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	34,192	(6,698)	19,917
Bank Call Account	138,031	63,392	46,947
Cash and cash equivalents for Statement of Cash Flows	<u>172,223</u>	<u>56,694</u>	<u>66,864</u>

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

Of the \$172,223 Cash and Cash Equivalents \$73,281 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	20	-	30
Receivables from the Ministry of Education	1,953	-	-
Banking Staffing Underuse	3,467	1,523	6,681
Interest Receivable	-	-	12
Teacher Salaries Grant Receivable	17,503	13,393	15,027
	<u>22,943</u>	<u>14,916</u>	<u>21,750</u>
Receivables from Exchange Transactions	1,973	-	42
Receivables from Non-Exchange Transactions	20,970	14,916	21,708
	<u>22,943</u>	<u>14,916</u>	<u>21,750</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	249	-
	<u>-</u>	<u>249</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	20,000	-	-	-	-	20,000
Building Improvements	124,634	-	-	-	(5,025)	119,609
Furniture and Equipment	22,603	565	-	-	(5,038)	18,130
Information and Communication Tech	1,089	616	-	-	(514)	1,191
Leased Assets	7,165	20,999	(1,739)	-	(6,685)	19,740
Library Resources	3,189	239	-	-	(428)	3,000
Balance at 31 December 2020	178,680	22,419	(1,739)	-	(17,690)	181,670

The net carrying value of equipment held under a finance lease is \$19,740 (2019: \$7,165)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	20,000	-	20,000
Building Improvements	206,550	(86,941)	119,609
Furniture and Equipment	100,267	(82,137)	18,130
Information and Communication	14,993	(13,802)	1,191
Leased Assets	26,609	(6,869)	19,740
Library Resources	32,102	(29,102)	3,000
Balance at 31 December 2020	400,521	(218,851)	181,670

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	20,000	-	-	-	-	20,000
Building Improvements	97,244	31,783	-	-	(4,394)	124,634
Furniture and Equipment	22,469	4,696	-	-	(4,560)	22,603
Information and Communication Tech	1,498	-	-	-	(409)	1,089
Leased Assets	6,516	3,191	-	-	(2,542)	7,165
Library Resources	3,293	351	-	-	(455)	3,189
Balance at 31 December 2019	151,020	40,021	-	-	(12,360)	178,680

The net carrying value of equipment held under a finance lease is \$7,165 (2018: \$6,516)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	20,000	-	20,000
Building Improvements	206,550	(81,916)	124,634
Furniture and Equipment	99,702	(77,099)	22,603
Information and Communication	14,377	(13,288)	1,089
Leased Assets	12,510	(5,345)	7,165
Library Resources	31,864	(28,675)	3,189
Balance at 31 December 2019	385,003	(206,323)	178,680

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	1,191	4,842	1,210
Accruals	2,196	3,500	2,400
Employee Entitlements - Salaries	17,503	13,393	15,027
Employee Entitlements - Leave Accrual	399	236	245
	<u>21,289</u>	<u>21,971</u>	<u>18,882</u>
Payables for Exchange Transactions	21,289	21,971	18,882
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>21,289</u>	<u>21,971</u>	<u>18,882</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	62	-	-
	<u>62</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	11,647	1,665	33,164
Increase/(decrease) to the Provision During the Year	3,833	3,501	(19,854)
Adjustment to the Provision	(3,483)	-	(1,663)
Provision at the End of the Year	<u>11,997</u>	<u>5,166</u>	<u>11,647</u>
Cyclical Maintenance - Current	1,545	-	4,872
Cyclical Maintenance - Term	10,452	5,166	6,775
	<u>11,997</u>	<u>5,166</u>	<u>11,647</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	7,317	2,725	3,044
Later than One Year and no Later than Five Years	12,772	4,329	5,556
	<u>20,089</u>	<u>7,054</u>	<u>8,600</u>

16. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
A&C Block	<i>completed</i>	2,489	-	-	(2,489)	-
SIP 5YA Combined-C Referb, Fence,	<i>in progress</i>	-	115,017	(41,736)	-	73,281
Totals		2,489	115,017	(41,736)	(2,489)	73,281

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

73,281

-

73,281

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
A&C Block	<i>in progress</i>	76,780	16,133	(90,424)	-	2,489
Totals		76,780	16,133	(90,424)	-	2,489

17. 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.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,550	2,000
Full-time equivalent members	0.10	0.05
<i>Leadership Team</i>		
Remuneration	118,164	104,632
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	119,714	106,632
Total full-time equivalent personnel	1.10	1.05

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	1.00
	0.00	1.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	\$5,500
Number of People	-	1

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	172,223	56,694	66,864
Receivables	22,943	14,916	21,750
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	195,166	71,610	88,614

Financial liabilities measured at amortised cost

Payables	21,289	21,971	18,882
Borrowings - Loans	-	-	-
Finance Leases	19,905	7,054	8,600
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	41,194	29,025	27,482

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the Readers of Colville School's Financial Statements

For the Year Ended 31 December 2020

The Auditor-General is the auditor of Colville School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

ACCOUNTANTS & ADVISORS

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William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 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 comprises the information included in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Darren Wright
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand



ANALYSIS OF VARIANCE IN MATHEMATICS

Strategic Aim

All identified populations in our school to achieve at their appropriate curriculum level in the NZC.

Annual Aims

To increase the number of students achieving in Mathematics.

Target

All students to be working inside their appropriate curriculum band (expectation) in Mathematics by November 2020.

The number of students achieving at Stanine 8 and Stanine 9 in P.A.T. Mathematics in March 2020 will increase (i.e. above average level of achievement) in November 2020.

Those learners not achieving in Mathematics by testing in March 2020 will show raised scale scores in P.AT. Mathematics and better curriculum knowledge using the basic facts testing and IKAN tests by November 2020.

Actual
Achievement 2020

Mathematics above expectation	9 out of 36	81% achieving at or above their expected curriculum level expectation in Mathematics
Mathematics at expectation	20 out of 36	
Mathematics below expectation	6 out of 36	19% below expectation 2 of these students have only just started school and are ESOL (Y0 in 2020)

The number of students achieving at Stanine 8 and 9 on PAT Mathematics in November rose from 2 to 3 .

Our 5 Maori learners are achieving within or above their expected curriculum band in Mathematics and making excellent progress. 5 learners moved two stanines in the P.A.T. Mathematics test from Feb. to Nov 2020 and made accelerated progress. Overall there were 13 learners who showed significant increases in scale scores in that test from February to November 2020. All of those learners who were below expectation in March 2020 where among those who showed raised scale scores and increases in basic facts as well as conceptual mathematical understanding.

Test/Assessment Data

List of current assessment data. GLoSS, JAM, IKAN, P.A.T. Mathematics and basic facts assessments.

What worked to
make this
improvement

Baseline data at the end of 2019 (16%) showed six learners were not achieving in Mathematics.

Analysis of P.A.T. tests showed that further work continued to be necessary to increase mathematics vocabulary understanding. The fulltime teacher of Year 3-8 continues to work on learner empowerment and engagement by utilising authentic problem-solving tasks that relate to local curriculum environmental contexts such as the measurement of stream clarity, the counting of living creatures in our local harbour and weather feature measurement.

The Board of Trustees is investing in teacher aide support for those learners from Year 4-8 who are at risk of not achieving.



ANALYSIS OF VARIANCE IN READING

Strategic Aim

All identified populations in our school to achieve at their appropriate curriculum level in the NZC.

Annual Aims

To increase the number of students achieving in Reading (see specific Target intervention).

Target

At risk learners will be achieving inside their appropriate curriculum level band.

At risk learners will be engaged in lessons in class and keen to read at home.

All learners will be achieving in reading using STAR Y4-7 and PM Benchmarks Y1-3 by Nov 2020.

Actual

Achievement 2020

Reading above expectation	9 out of 36	81% achieving at or above their expected curriculum level expectation in Reading
Reading at expectation	20 out of 36	
Reading below expectation	7 out of 36	19% below expectation

Testing showed dramatic raising of learner scale scores. 16 out of 18 learners from Year 4—8 raised their scale scores in the PAT Reading Comprehension test— 13 of these learners more than 10 scale score points. This was impressive considering the time spent out of school under COVID 19 lockdown and the uncertainty of learning / attendance issues due to anxiety across 2020.

5 of the Stanine 7-9 learners in March moved to Stanine 9 by November in the PAT Reading Comp test. 7 learners raised their score by more than 1 Stanine in the PAT Punctuation and Grammar test—2 of these raised 3 Stanines. In the STAR test the number of learners in the Stanine 1-3 bracket in March was reduced to 1 by November.

Test/Assessment Data

STAR 2012, PAT Reading Comprehension, PAT Reading Vocabulary, STEPS Spelling, Running Records and **PROBE 2**.

What worked to
make this
improvement

Target learners all made good degrees of progress over the course of 2020. A documented target intervention was not carried out due to COVID anxieties and reduced attendance in some cases but improvement was still seen.

A high proportion of students made considerable gain due to the close monitoring and 1:1 teacher time which is made possible by lower class numbers and our investment in the STEPS Literacy programme.

A strong focus on vocabulary and comprehension with independent readers as well as BOT investment in extra teacher aide hours for our Year 1-3 learners proved very successful.



ANALYSIS OF VARIANCE IN WRITING

Strategic Aim

All identified populations in our school to achieve at their appropriate curriculum level in the NZC.

Annual Aims

To increase the number of students achieving in writing

Target

Students to move into the appropriate curriculum band level for their time at school across all genres of writing.

Actual Achievement
2018

Writing above expectation	11 out of 36	86% achieving at or above their curriculum expectation in Writing 14% below expectation
Writing at expectation	20 out of 36	
Writing below expectation	5 out of 36	

Test/Assessment
Data

Learners wrote samples for assessment in recount, narrative and argument across 2020.

Samples of writing per term assessed and moderated to the Colville Writing Progressions and Literacy Learning Progressions.

What worked to
make this
improvement

Writing achievement (whole school) was 84% at the beginning of 2020. This rose to 86% at the end of 2020. Writers at Colville are engaged and highly literate. They are very keen to transfer what they read into their own writing. Even writers who struggle to achieve at expectation have a good attitude to writing and believe they can be successful writers. Colville learners have rich life experiences which adds to success.

Successful strategies used were

- Engaging writers by allowing choice and local context.
- Gap analysis of samples and targeting these areas—usually surface feature errors—with 1:1 teaching and STEPS Literacy for all students.
- The best investment at Colville School has been in staffing—excellent experienced teachers with time to teach and experienced teacher aides focused on achievement of learners.



READING ACHIEVEMENT TARGET FROM ANALYSIS OF VARIANCE

Strategic Goal

All students to be achieving within the appropriate curriculum level by the end of 2021 in Reading, Writing and Mathematics.

Annual Goal

Specific Reading Target out of AofV

- ♦ All students to achieve curriculum level goal in reading (appropriate reading level for time at school).
- ♦ To accelerate the reading achievement of 6 learners from Year 1 to Year 8 who are achieving lower than their chronological age.

Annual Target

Where do we want to be at the end of 2021?

- ♦ At risk learners will be achieving inside their appropriate curriculum band.
- ♦ At risk learners will be engaged in lessons in class that challenge their comprehension.
- ♦ At risk learners will show enthusiasm to read in class and at home (learner behaviour and engagement)

Baseline data 2018

Where are we now?

Reading—baseline data	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Achieving well	6	7	1	2	3	0	2	5
At risk—to be accelerated	1	0	2	0	0	1	1	1

Key improvement strategies

Term 2-3 (25 weeks of intervention). Teachers, teacher aides. Extra resourcing from BOT investment in the STEPS literacy programme and extra teacher aide support. Careful analysis of STAR, PROBE 2, and Running Records. 1:1 teacher support and reading in small groups. Home Reading encouragement charts. Meetings with caregivers re intensive support at home.

Monitoring

How are we going? Check student outcomes every week. Target graph updated and discussed regularly. Staff meetings will focus time on moderating the target process. Where are the gaps? What needs to change if this is not working?

Resourcing

Funding from ESOL (\$1800) plus BOT investment in Teacher aide hours and books as well as STEPS Literacy.

Colville School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$428 (excluding GST). The funding was spent on sporting endeavours.