

DEVON INTERMEDIATE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2161
Principal:	Jenny Gellen
School Address:	400 Devon Street West, Lynmouth
School Postal Address:	P O Box 927, Taranaki Mail Centre, New Plymouth, 4340
School Phone:	06 758 5266
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Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Nicola Murdock	Chairperson	Co-opted	Dec 2023
Jenny Gellen	Principal	ex Officio	
Richard Butler	Parent Rep	Elected	Jun 2022
Timothy Biesiek	Parent Rep	Co-opted	Dec 2023
Dr Bhavesh Lallu	Parent Rep	Elected	Jun 2022
Kara Newsome	Parent Rep	Elected	Jun 2022
Ivan Pihama	Parent Rep	Elected	Dec 2023
Colleen Fawkner	Parent Rep	Elected	Dec 2020
Dian Brookes	Staff Rep	Appointed	Jun 2022

Accountant / Service Provider: Education Services Ltd



DEVON INTERMEDIATE

Annual Report - For the year ended 31 December 2020

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Devon Intermediate

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.

Nicola Dale Marsh

Full Name of Board Chairperson



Signature of Board Chairperson

19/5/2021

Date:

Jennifer Kay Gellen

Full Name of Principal



Signature of Principal

19/5/2021

Date:

Devon Intermediate Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	3,783,249	3,050,891	3,254,890
Locally Raised Funds	3	141,844	135,000	198,582
Interest income		12,468	11,000	14,753
Gain on Sale of Property, Plant and Equipment		-	-	9,555
Other Revenue		1,364	-	-
		<u>3,938,925</u>	<u>3,196,891</u>	<u>3,477,780</u>
Expenses				
Locally Raised Funds	3	40,162	43,840	112,702
Learning Resources	4	2,363,050	1,884,180	2,001,862
Administration	5	161,259	168,638	144,788
Finance		2,564	1,475	3,179
Property	6	1,092,104	1,038,356	1,048,454
Depreciation	7	92,565	67,582	88,115
Loss on Disposal of Property, Plant and Equipment		805	-	-
		<u>3,752,509</u>	<u>3,204,071</u>	<u>3,399,100</u>
Net Surplus / (Deficit) for the year		186,416	(7,180)	78,680
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>186,416</u></u>	<u><u>(7,180)</u></u>	<u><u>78,680</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.

Devon Intermediate
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		703,894	584,283	625,214
Total comprehensive revenue and expense for the year		186,416	(7,180)	78,680
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		19,088	-	-
Equity at 31 December	23	909,398	577,103	703,894
Retained Earnings		909,398	577,103	703,894
Equity at 31 December		909,398	577,103	703,894

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.

Devon Intermediate Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	198,359	3,742	74,467
Accounts Receivable	9	133,816	104,450	120,032
GST Receivable		-	14,639	9,916
Prepayments		2,688	3,286	3,079
Inventories	10	1,114	1,835	1,723
Investments	11	750,000	290,000	480,000
Funds owed for Capital Works Projects	17	-	-	7,002
		<u>1,085,977</u>	<u>417,952</u>	<u>696,219</u>
Current Liabilities				
GST Payable		14,115	-	-
Accounts Payable	13	201,497	140,818	162,131
Revenue Received in Advance	14	7,182	25,049	36,001
Provision for Cyclical Maintenance	15	153,231	107,150	116,196
Finance Lease Liability - Current Portion	16	11,383	13,996	20,288
Funds held for Capital Works Projects	17	173,746	-	-
		<u>561,154</u>	<u>287,013</u>	<u>334,616</u>
Working Capital Surplus/(Deficit)		524,823	130,939	361,603
Non-current Assets				
Property, Plant and Equipment	12	420,262	448,997	381,610
		<u>420,262</u>	<u>448,997</u>	<u>381,610</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	30,766	-	25,400
Finance Lease Liability	16	4,921	2,833	13,919
		<u>35,687</u>	<u>2,833</u>	<u>39,319</u>
Net Assets		<u>909,398</u>	<u>577,103</u>	<u>703,894</u>
Equity		<u>909,398</u>	<u>577,103</u>	<u>703,894</u>

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

Devon Intermediate
Statement of Cash Flows
For the year ended 31 December 2020

	2020	2020 Budget	2019
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	983,194	816,717	750,621
Locally Raised Funds	111,582	135,000	224,908
Goods and Services Tax (net)	24,031	-	4,723
Payments to Employees	(516,439)	(498,300)	(395,072)
Payments to Suppliers	(456,438)	(342,175)	(369,415)
Cyclical Maintenance Payments in the year	-	(10,000)	(98,187)
Interest Paid	(2,564)	(1,475)	(3,179)
Interest Received	12,650	11,000	14,817
Net cash from/(to) Operating Activities	156,016	110,767	129,216
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(113,317)	(130,000)	(27,828)
Purchase of Investments	(280,000)	-	(160,000)
Proceeds from Sale of Investments	160,000	-	100,000
Net cash from/(to) Investing Activities	(233,317)	(130,000)	(87,828)
Cash flows from Financing Activities			
Furniture and Equipment Grant	19,088	-	-
Finance Lease Payments	(14,655)	(28,705)	(13,129)
Funds Held for Capital Works Projects	196,760	-	(5,472)
Net cash from/(to) Financing Activities	201,193	(28,705)	(18,601)
Net increase/(decrease) in cash and cash equivalents	123,892	(47,938)	22,787
Cash and cash equivalents at the beginning of the year	8 74,467	51,680	51,680
Cash and cash equivalents at the end of the year	8 198,359	3,742	74,467

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.

Devon Intermediate

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Devon Intermediate (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 15.

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 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:

Building Improvements	20 Years
Furniture and Equipment	5 - 10 Years
Information and Communication	5 Years
Library Resources	8 Years
Leased assets held under a Finance Lease	Term of Lease

I) 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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	822,322	724,790	632,642
Teachers' Salaries Grants	1,915,058	1,453,880	1,665,017
Use of Land and Buildings Grants	816,369	780,294	784,277
Resource Teachers Learning and Behaviour Grants	6,089	12,000	8,588
Other MoE Grants	211,100	78,927	130,947
Other Government Grants	12,311	1,000	33,419
	<u>3,783,249</u>	<u>3,050,891</u>	<u>3,254,890</u>

The school has opted in to the donations scheme for this year. Total amount received was \$64,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$17,828 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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	12,151	7,000	13,873
Bequests & Grants	72,940	85,500	33,823
Activities	54,085	41,750	149,884
Trading	648	-	313
Fundraising	2,020	750	689
	<u>141,844</u>	<u>135,000</u>	<u>198,582</u>
Expenses			
Activities	38,682	43,840	112,428
Trading	1,332	-	112
Fundraising (Costs of Raising Funds)	148	-	162
	<u>40,162</u>	<u>43,840</u>	<u>112,702</u>
<i>Surplus for the year Locally raised funds</i>	<u>101,682</u>	<u>91,160</u>	<u>85,880</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	36,937	64,000	34,946
Employee Benefits - Salaries	2,304,308	1,796,180	1,960,530
Staff Development	21,805	24,000	6,386
	<u>2,363,050</u>	<u>1,884,180</u>	<u>2,001,862</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,888	5,888	5,438
Board of Trustees Fees	3,365	4,500	3,139
Board of Trustees Expenses	3,492	3,000	5,906
Communication	5,578	5,300	4,263
Consumables	7,131	13,250	5,381
Operating Lease	-	2,000	6,673
Legal Fees	3,200	-	-
Other	35,548	45,200	29,235
Employee Benefits - Salaries	80,261	75,000	68,747
Insurance	5,936	2,000	5,326
Service Providers, Contractors and Consultancy	10,860	12,500	10,680
	<u>161,259</u>	<u>168,638</u>	<u>144,788</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	72,166	75,500	66,244
Cyclical Maintenance Expense	42,401	23,362	53,495
Grounds	15,115	13,500	11,197
Heat, Light and Water	33,767	32,700	33,642
Rates	3,757	5,500	3,757
Repairs and Maintenance	14,895	16,500	13,586
Use of Land and Buildings	816,369	780,294	784,277
Security	10,755	10,000	8,824
Employee Benefits - Salaries	82,879	81,000	73,432
	<u>1,092,104</u>	<u>1,038,356</u>	<u>1,048,454</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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	18,680	14,184	18,494
Furniture and Equipment	18,651	18,062	23,550
Information and Communication Technology	21,335	13,121	17,107
Motor Vehicles	10,562	8,101	10,562
Leased Assets	20,097	11,516	15,015
Library Resources	3,240	2,598	3,387
	<u>92,565</u>	<u>67,582</u>	<u>88,115</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	104	-	200
Bank Current Account	196,922	3,041	72,937
Bank Call Account	1,333	701	1,330
Cash and cash equivalents for Statement of Cash Flows	<u>198,359</u>	<u>3,742</u>	<u>74,467</u>

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

Of the \$198,359 Cash and Cash Equivalents \$175,546 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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,970	5	163
Interest Receivable	2,225	2,471	2,407
Teacher Salaries Grant Receivable	128,621	101,974	117,462
	<u>133,816</u>	<u>104,450</u>	<u>120,032</u>
Receivables from Exchange Transactions	5,195	2,476	2,570
Receivables from Non-Exchange Transactions	128,621	101,974	117,462
	<u>133,816</u>	<u>104,450</u>	<u>120,032</u>

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniform	1,114	1,835	1,723
	<u>1,114</u>	<u>1,835</u>	<u>1,723</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	750,000	290,000	480,000
Total Investments	<u>750,000</u>	<u>290,000</u>	<u>480,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	182,332	-	-	-	(18,680)	163,652
Furniture and Equipment	49,534	83,513	(805)	-	(18,651)	113,591
Information and Communication Tech	63,857	44,126	-	-	(21,335)	86,648
Motor Vehicles	30,587	-	-	-	(10,562)	20,025
Leased Assets	32,085	2,823	-	-	(20,097)	14,811
Library Resources	23,215	1,560	-	-	(3,240)	21,535
Balance at 31 December 2020	381,610	132,022	(805)	-	(92,565)	420,262

The net carrying value of equipment held under a finance lease is \$14,811 (2019: \$32,085)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	437,059	(273,407)	163,652
Furniture and Equipment	401,878	(288,287)	113,591
Information and Communication	154,191	(67,543)	86,648
Motor Vehicles	52,810	(32,785)	20,025
Leased Assets	50,391	(35,580)	14,811
Library Resources	47,539	(26,004)	21,535
Balance at 31 December 2020	1,143,868	(723,606)	420,262

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	196,844	3,982	-	-	(18,494)	182,332
Furniture and Equipment	65,502	7,583	-	-	(23,550)	49,534
Information and Communication Tech	65,840	15,124	-	-	(17,107)	63,857
Motor Vehicles	41,149	-	-	-	(10,562)	30,587
Leased Assets	3,511	43,589	-	-	(15,015)	32,085
Library Resources	25,462	1,139	-	-	(3,387)	23,215
Balance at 31 December 2019	398,308	71,417	-	-	(88,115)	381,610

The net carrying value of equipment held under a finance lease is \$32,085 (2018: \$3,511)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	437,059	(254,727)	182,332
Furniture and Equipment	341,227	(291,693)	49,534
Information and Communication	125,294	(61,437)	63,857
Motor Vehicles	52,810	(22,223)	30,587
Leased Assets	47,568	(15,483)	32,085
Library Resources	45,979	(22,764)	23,215
Balance at 31 December 2019	1,049,937	(668,327)	381,610

13. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	51,782	21,740	17,077
Accruals	5,004	4,997	4,859
Capital Accruals for PPE items	174	-	-
Banking Staffing Overuse	9,341	-	9,341
Employee Entitlements - Salaries	128,621	101,974	117,462
Employee Entitlements - Leave Accrual	6,575	12,107	13,392
	<u>201,497</u>	<u>140,818</u>	<u>162,131</u>
Payables for Exchange Transactions	201,497	140,818	162,131
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>201,497</u>	<u>140,818</u>	<u>162,131</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Income in Advance	-	3,550	30,000
Family A/cs in Credit	7,182	5,967	6,001
MOE - Income in Advance	-	15,532	-
	<u>7,182</u>	<u>25,049</u>	<u>36,001</u>

15. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	141,596	83,788	186,288
Increase to the Provision During the Year	35,735	23,362	53,495
Adjustment to the Provision	6,666	-	-
Use of the Provision During the Year	-	-	(98,187)
Provision at the End of the Year	<u>183,997</u>	<u>107,150</u>	<u>141,596</u>
Cyclical Maintenance - Current	153,231	107,150	116,196
Cyclical Maintenance - Term	30,766	-	25,400
	<u>183,997</u>	<u>107,150</u>	<u>141,596</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	12,317	13,996	21,269
Later than One Year and no Later than Five Years	5,151	2,833	13,948
	<u>17,468</u>	<u>16,829</u>	<u>35,217</u>

17. 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 \$
Block F Cabling	<i>completed</i>	78	(1,603)	1,525	-	-
Block F Remodel	<i>completed</i>	(7,080)	88,590	(81,510)	-	-
SIP - Refurbish Pool Compound	<i>in progress</i>	-	189,000	(13,454)	-	175,546
Learning Support Property Mod	<i>in progress</i>	-	-	(1,800)	-	(1,800)
Totals		<u>(7,002)</u>	<u>275,987</u>	<u>(95,239)</u>	<u>-</u>	<u>173,746</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	175,546
Funds Due from the Ministry of Education	(1,800)
	<u>173,746</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block F Cabling	<i>in progress</i>	-	19,464	(19,386)	-	78
Block F Heating Upgrade	<i>completed</i>	-	10,274	(10,274)	-	-
Block F Remodel	<i>in progress</i>	-	-	(7,080)	-	(7,080)
Totals		<u>-</u>	<u>29,738</u>	<u>(36,740)</u>	<u>-</u>	<u>(7,002)</u>

18. 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.

19. 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	3,365	3,139
Full-time equivalent members	0.09	0.15
<i>Leadership Team</i>		
Remuneration	912,529	346,666
Full-time equivalent members	9.12	3.00
Total key management personnel remuneration	<u>915,894</u>	<u>349,805</u>
Total full-time equivalent personnel	<u>9.21</u>	<u>3.15</u>

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	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
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	1.00
	<u>1.00</u>	<u>1.00</u>

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

20. 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	-	-
Number of People	-	-

21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$210,000 contract for the SIP - Refurbish Pool Compound as agent for the Ministry of Education. This project is fully funded by the Ministry and \$189,000 has been received of which \$13,454 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$75,092 contract for the Learning Support Property Mod as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,800 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as 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).

23. 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.

24. 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	198,359	3,742	74,467
Receivables	133,816	104,450	120,032
Investments - Term Deposits	750,000	290,000	480,000
Total Financial assets measured at amortised cost	<u>1,082,175</u>	<u>398,192</u>	<u>674,499</u>

Financial liabilities measured at amortised cost

Payables	201,497	140,818	162,131
Borrowings - Loans	-	-	-
Finance Leases	16,304	16,829	34,207
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>217,801</u>	<u>157,647</u>	<u>196,338</u>

25. Events After Balance Date

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

26. 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 DEVON INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Devon Intermediate (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 19 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.



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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.



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- 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Board of Trustees schedule included under the School Directory page and the Analysis of Variance, Kiwisport statement included as appendices, 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.



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



Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 19 May 2021



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Analysis of Variance Reporting



School Name:	Devon Intermediate	School Number:	2161
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Strategic Aim:	Student Learning, progress and achievement
Annual Aim:	All students achieve accelerated academic progress as measured by the NZC and standardised assessment tools
Target:	<p>Writing -65% of students will show accelerated progress in writing.</p> <p>Reading - 65% of students will show accelerated progress in reading</p> <p>Maths- 50% of students will show accelerated progress in maths</p>
Baseline Data:	<p>Reading E asTTle</p> <p>Year 7 Reading.</p> <p>Start of year results: Below Curriculum Level: 54% At Curriculum Level: 12% Above Curriculum Level: 34%</p> <p>Year 8 Reading.</p> <p>Start of year results: Below Curriculum Level: 30% At Curriculum Level: 14% Above Curriculum Level: 55%</p>



Year 7 Writing.

Start of year results: Below Curriculum Level: 74%

At Curriculum Level: 12%

Above Curriculum Level: 14%

Year 8 Writing.

Start of year results: Below Curriculum Level: 74%

At Curriculum Level: 8%

Above Curriculum Level: 18%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Shelia Cameron course on Reading attended by all PCT's</p> <p>Targeted students tracked for improvement.</p> <p>Team leaders led PD based on need.</p> <p>Co planning and co teaching is used across the school by all staff to support teaching and learning consistency.</p>	<p>Year 7 Reading</p> <p>End of year results:</p> <p>Below Curriculum Level: 52%</p> <p>At Curriculum Level: 9%</p> <p>Above Curriculum Level: 39%</p> <p>Accelerated Progress: 48%</p> <p>Year 8 Reading</p> <p>End of year results:</p> <p>Below Curriculum Level: 29%</p> <p>At Curriculum Level: 10%</p> <p>Above Curriculum Level: 62%</p> <p>Accelerated Progress: 27%</p> <p>Year 7 Writing</p> <p>End of year results:</p> <p>Below Curriculum Level: 61%</p> <p>At Curriculum Level: 11%</p> <p>Above Curriculum Level: 28%</p> <p>Accelerated Progress: 40%</p>	<p>Accelerated progress targets across all 3 main curriculum areas was not attained.</p> <p>We noted a variance in shifts between classes highlighting the need to ensure all teachers have a thorough understanding of 'how' to ensure they are teaching differentiated programmes and targeting students who are struggling with understanding concepts.</p> <p>New teachers in the school who have not previously been involved in the school wide reading and writing professional development showed the need that we revisit previous learnings with the whole staff to ensure consistency.</p> <p>COVID 19 was possibly the biggest contributor to us not meeting our targets. Students who weren't engaged in learning during this time, anxiety and mental health issues when students returned to school and a focus on student and staff</p>	<p>Developing a localised curriculum with authentic learning occurring to ensure higher levels of student engagement.</p> <p>Co-planning and co teaching from a literacy specialist to ensure quality teaching practice is occurring in all classes.</p> <p>0.5 literacy specialist employed.</p> <p>Stanine 3-4 reading students withdrawn from class for intensive sessions with literacy specialist.</p> <p>ALIM maths strategies and skills spread across the school by lead teacher.</p>



Year 8 Writing

End of year results:

Below Curriculum Level: 53%

At Curriculum Level: 15%

Above Curriculum Level: 31%

Accelerated Progress: 43%

**Year
7 Maths**

36.5% dropped one stanine or more

24% moved up one stanine or more

35% made normative progress

**Year 7
Maori**

43% dropped one stanine or more

19% moved up one stanine or more

37% made normative progress

well-being as opposed to ensuring robust learning was occurring in all classes has seen a drop in our normal accelerated progress expectations.

Maths results are still a concern and we have ensured a math specialist is in each teaching team in order to upskill the whole team in the teaching of math.

Year 8 Maths

44% dropped one stanine or more

16% moved up one stanine or more

39% made normative progress

Year 8 Maori

42.5% dropped one stanine or more

15% moved up one stanine or more

45% made normative progress

Planning for next year:

Employment of 0.5 literacy specialist to improve teaching quality across the whole school as well as withdrawing small groups of students to boost their skill set.

Ensure actions in annual plan align better with Strategic Plan targets

Assess resources to ensure they are appropriate and used well to improve learning outcomes.

Handwritten signature

Devon Intermediate

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$5,928 (excluding GST). The funding was spent on sporting endeavours.