

EAST GORE SCHOOL

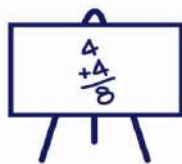
ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	3946
Principal:	Wendy Kitto
School Address:	3 Wentworth Street, Gore
School Postal Address:	3 Wentworth Street, Gore
School Phone:	03 208 5331
School Email:	office@eastgore.school.nz

Accountant / Service Provider:



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EAST GORE SCHOOL

Annual Report - For the year ended 31 December 2021

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Kiwisport

Board of Trustees

East Gore School

Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Ken Willett's
Full Name of Presiding Member

Wendy Kitto
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

30/6/2022
Date:

30/6/2022
Date:

East Gore School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,379,027	1,194,600	1,392,104
Locally Raised Funds	3	82,386	20,900	35,053
Interest Income		1,837	4,000	2,737
		<u>1,463,250</u>	<u>1,219,500</u>	<u>1,429,894</u>
Expenses				
Locally Raised Funds	3	22,299	8,400	14,451
Learning Resources	4	959,572	873,550	961,792
Administration	5	185,091	75,800	88,773
Finance		948	-	1,323
Property	6	216,217	253,600	291,449
Depreciation	10	13,495	23,700	17,701
Loss on Disposal of Property, Plant and Equipment		697	-	-
		<u>1,398,319</u>	<u>1,235,050</u>	<u>1,375,489</u>
Net Surplus / (Deficit) for the year		64,931	(15,550)	54,405
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>64,931</u></u>	<u><u>(15,550)</u></u>	<u><u>54,405</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.

East Gore School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		262,410	259,427	204,846
Total comprehensive revenue and expense for the year		64,931	(15,550)	54,405
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	3,159
Equity at 31 December		327,341	243,877	262,410
Retained Earnings		327,341	243,877	262,410
Reserves		-	-	-
Equity at 31 December		327,341	243,877	262,410

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.

East Gore School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	207,105	94,150	123,899
Accounts Receivable	8	54,447	40,000	57,949
GST Receivable		-	10,000	13,805
Prepayments		7,960	5,000	6,918
Funds due for Capital Works Projects	14	-	-	18,684
Investments	9	128,496	127,427	127,427
		<u>398,008</u>	<u>276,577</u>	<u>348,682</u>
Current Liabilities				
GST Payable		1,775	-	-
Accounts Payable	11	81,996	60,000	70,723
Provision for Cyclical Maintenance	12	35,000	-	35,000
Finance Lease Liability	13	3,635	5,000	5,356
Funds held for Capital Works Projects	14	1,387	-	-
		<u>123,793</u>	<u>65,000</u>	<u>111,079</u>
Working Capital Surplus/(Deficit)		274,215	211,577	237,603
Non-current Assets				
Property, Plant and Equipment	10	107,852	75,300	71,154
		<u>107,852</u>	<u>75,300</u>	<u>71,154</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	46,794	39,000	41,133
Finance Lease Liability	13	7,932	4,000	5,214
		<u>54,726</u>	<u>43,000</u>	<u>46,347</u>
Net Assets		<u><u>327,341</u></u>	<u><u>243,877</u></u>	<u><u>262,410</u></u>
Equity		<u><u>327,341</u></u>	<u><u>243,877</u></u>	<u><u>262,410</u></u>

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



East Gore School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		428,922	329,600	424,404
Locally Raised Funds		88,174	20,900	29,265
Goods and Services Tax (net)		15,579	-	(5,814)
Payments to Employees		(288,612)	(213,000)	(222,226)
Payments to Suppliers		(130,856)	(162,249)	(185,430)
Interest Paid		(948)	-	(1,323)
Interest Received		1,837	4,000	2,737
Net cash from/(to) Operating Activities		114,096	(20,749)	41,613
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(40,920)	(19,000)	(33,214)
Purchase of Investments		(1,069)	-	(2,029)
Net cash from/(to) Investing Activities		(41,989)	(19,000)	(35,243)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,159
Finance Lease Payments		(8,973)	(10,000)	(4,839)
Funds Administered on Behalf of Third Parties		20,072	20,000	(36,951)
Net cash from/(to) Financing Activities		11,099	10,000	(38,631)
Net increase/(decrease) in cash and cash equivalents		83,206	(29,749)	(32,261)
Cash and cash equivalents at the beginning of the year	7	123,899	123,899	156,160
Cash and cash equivalents at the end of the year	7	207,105	94,150	123,899

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.



East Gore School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

East Gore 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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 12.

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 10.



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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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) 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.

e) 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.

f) 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.

g) 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.

h) 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 to Crown Owned Assets
Furniture and equipment
Information and communication technology
Leased assets held under a Finance Lease
Library resources

20 years
5–10 years
5 years
Term of Lease
12.5% Diminishing value



i) 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.

j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows

k) 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.

l) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

m) 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.

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

n) 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.



o) Budget Figures

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

p) 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	274,406	268,600	306,098
Teachers' Salaries Grants	721,940	700,000	780,472
Use of Land and Buildings Grants	142,109	165,000	187,228
Other MoE Grants	232,845	61,000	107,919
Other Government Grants	7,727	-	10,387
	<u>1,379,027</u>	<u>1,194,600</u>	<u>1,392,104</u>

The school has opted in to the donations scheme for this year. Total amount received was \$18,600.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	5,423	11,000	17,781
Fees for Extra Curricular Activities	20,372	4,300	2,115
Trading	5,861	3,600	10,480
Fundraising & Community Grants	47,421	-	-
Other Revenue	3,309	2,000	4,677
	<u>82,386</u>	<u>20,900</u>	<u>35,053</u>
Expenses			
Extra Curricular Activities Costs	16,192	4,800	3,448
Trading	6,107	3,600	11,003
	<u>22,299</u>	<u>8,400</u>	<u>14,451</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>60,087</u>	<u>12,500</u>	<u>20,602</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	15,169	20,550	14,075
Employee Benefits - Salaries	932,800	846,500	944,077
Staff Development	11,603	6,500	3,640
	<u>959,572</u>	<u>873,550</u>	<u>961,792</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,500	4,200	3,500
Board Fees	3,825	3,000	3,240
Board Expenses	2,609	1,300	1,958
Communication	1,344	1,500	1,569
Consumables	2,943	3,000	2,802
Operating Lease	4,077	2,000	9,308
Lunches in Schools	98,564	-	-
Other	15,996	13,300	16,073
Employee Benefits - Salaries	40,418	38,000	40,132
Insurance	5,655	4,500	5,391
Service Providers, Contractors and Consultancy	5,160	5,000	4,800
	185,091	75,800	88,773

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	4,831	2,000	6,087
Consultancy and Contract Services	1,172	18,500	19,231
Cyclical Maintenance Provision	5,661	7,000	22,704
Grounds	4,023	5,500	4,049
Heat, Light and Water	9,402	11,500	13,532
Rates	5,004	3,800	4,229
Repairs and Maintenance	9,692	8,500	14,794
Use of Land and Buildings	142,109	165,000	187,228
Security	868	1,800	1,106
Employee Benefits - Salaries	33,455	30,000	18,489
	216,217	253,600	291,449

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	207,105	94,150	123,899
Cash and cash equivalents for Statement of Cash Flows	207,105	94,150	123,899

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

Of the \$207,105 Cash and Cash Equivalents, \$1,387 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	-	5,788
Teacher Salaries Grant Receivable	54,447	40,000	52,161
	<u>54,447</u>	<u>40,000</u>	<u>57,949</u>
Receivables from Exchange Transactions	-	-	5,788
Receivables from Non-Exchange Transactions	54,447	40,000	52,161
	<u>54,447</u>	<u>40,000</u>	<u>57,949</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	128,496	127,427	127,427
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>128,496</u>	<u>127,427</u>	<u>127,427</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	37,503	28,965	-	-	(2,465)	64,003
Furniture and Equipment	9,452	3,658	-	-	(2,665)	10,445
Information and Communication Technology	13,775	8,297	-	-	(4,996)	17,076
Leased Assets	3,897	9,970	(697)	-	(2,553)	10,617
Library Resources	6,527	-	-	-	(816)	5,711
Balance at 31 December 2021	<u>71,154</u>	<u>50,890</u>	<u>(697)</u>	<u>-</u>	<u>(13,495)</u>	<u>107,852</u>

The net carrying value of equipment held under a finance lease is **\$10,617 (2020: \$3897)**

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	110,397	(46,394)	64,003	103,331	(65,828)	37,503
Furniture and Equipment	98,197	(87,752)	10,445	103,954	(94,502)	9,452
Information and Communication T	56,119	(39,043)	17,076	52,845	(39,070)	13,775
Leased Assets	17,638	(7,021)	10,617	20,018	(16,121)	3,897
Library Resources	40,245	(34,534)	5,711	40,245	(33,718)	6,527
Balance at 31 December	322,596	(214,744)	107,852	320,393	(249,239)	71,154

11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	6,581	10,000	7,223
Accruals	4,500	10,000	3,500
Banking Staffing Overuse	12,508	-	-
Employee Entitlements - Salaries	54,447	40,000	52,161
Employee Entitlements - Leave Accrual	3,960	-	7,839
	81,996	60,000	70,723
Payables for Exchange Transactions	81,996	60,000	70,723
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	81,996	60,000	70,723

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	76,133	76,133	7,223
Increase/ (decrease) to the Provision During the Year	5,661	7,000	22,704
Use of the Provision During the Year	-	(44,133)	-
Provision at the End of the Year	81,794	39,000	29,927
Cyclical Maintenance - Current	35,000	-	35,000
Cyclical Maintenance - Term	46,794	39,000	41,133
	81,794	39,000	76,133



13. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	3,635	5,000	5,356
Later than One Year and no Later than Five Years	7,932	4,000	5,214
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>11,567</u>	<u>9,000</u>	<u>10,570</u>
Represented by			
Finance lease liability - Current	3,635	5,000	5,356
Finance lease liability - Term	7,932	4,000	5,214
	<u>11,567</u>	<u>9,000</u>	<u>10,570</u>

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included in Cash and Cash Equivalents note 7.

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Landscaping / Ashphalt Project		(18,684)	18,684	-	-	-
LSC Office		-	8,250	6,863	-	1,387
Playground		-	11,571	11,571	-	-
Totals		<u>(18,684)</u>	<u>38,505</u>	<u>18,434</u>	<u>-</u>	<u>1,387</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,387
Funds Due from the Ministry of Education	-
	<u>1,387</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Water and Carpet Upgrade		1,355	-	1,355	-	-
Boiler/Heating Project		16,910	-	16,910	-	-
Drainage Project		-	34,553	34,553	-	-
Landscaping Project		-	50,825	69,509	-	(18,684)
Totals		<u>18,265</u>	<u>85,378</u>	<u>122,327</u>	<u>-</u>	<u>(18,684)</u>

15. 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.

16. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,825	3,240
<i>Leadership Team</i>		
Remuneration	230,890	226,276
Full-time equivalent members	2	2
Total key management personnel remuneration	234,715	229,516

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider matters including finance and property.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	1	-
	1.00	0.00

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



17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$8,250 contract for LSC Office to be completed in 2021, which will be fully funded by the Ministry of Education. \$8,250 has been received of which \$6,863 has been spent on the project to date

(Capital commitments at 31 December: Nil)

(b) Operating Commitments

As at 31 December 2021 there are no operating commitments. (2020:Nil)

20. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	207,105	94,150	123,899
Receivables	54,447	40,000	57,949
Investments - Term Deposits	128,496	127,427	127,427
Total Financial assets measured at amortised cost	<u>390,048</u>	<u>261,577</u>	<u>309,275</u>

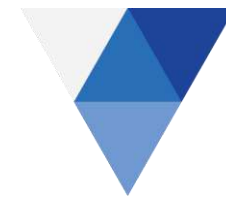
Financial liabilities measured at amortised cost

Payables	81,996	60,000	70,723
Finance Leases	11,567	9,000	10,570
Total Financial Liabilities Measured at Amortised Cost	<u>93,563</u>	<u>69,000</u>	<u>81,293</u>

21. Events After Balance Date

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

Analysis of Variance Reporting

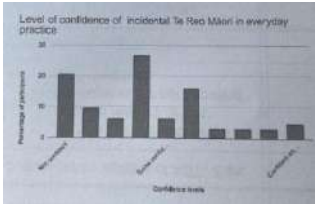


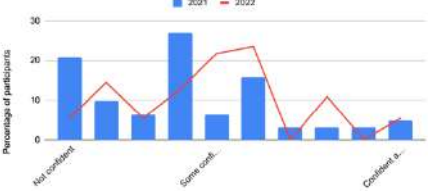
School Name:	East Gore School	School Number:	3946
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement in relation to the Curriculum Levels.		
Annual Aim:	Analysis of school wide Writing data in December (2020) identified an overall area of concern where students are underachieving in regards to the curriculum levels they are working towards.		
Target:	To accelerate all students across the school from Year 3 - 6 not accessing the writing curriculum at the appropriate level. The staff will also have a focus on Māori writers within this cohort of students.		
Baseline Data:	<p><i>Year 3: 7 students</i> <i>Year 4: 3 students</i> <i>Year 5: 3 students</i> <i>Year 6: 4 students</i></p> <p style="text-align: center;"><i>Māori: 9 students</i></p> <p>17 students from Year 3 – 6 (2021 school year groups) were achieving below their appropriate curriculum level at the end of the 2020 school year. The staff have decided that we will target these students so they can make accelerated progress. Within this cohort we also focus on our Māori writers.</p>		

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>We have had a sustained focus on our writing programmes looking at ways to engage students in the writing process.</p> <p>Teachers have focussed topics to suit the students we are targeting by giving the students the experience and filling in gaps in knowledge prior to starting their writing.</p> <p>Teachers used digital technologies to support students to get their ideas written down. (talk to text). This allowed the students to get all their ideas down and building their confidence to use all of their ideas.</p> <p>All staff members celebrated students writing across the school</p>	<p>In the Year 3 and 4 cohorts 40% (4/10 students) made accelerated progress to be achieving where they needed to be.</p> <p>In the Year 5 and 6 cohorts there was no accelerated progress for the targeted students. They made some small progress within the curriculum level, however it was not accelerated to allow</p> <p>The Maori cohort 44% (4/9 students) made accelerated progress to be achieving where they need to be.</p>	<p>The accelerated progress that was contributed to the teachers timetabling writing programmes with little to no interruptions. Having a sustained focus on writing built confidence in students to have a go at writing. Celebrating these successes by all staff members was also important to build confidence.</p> <p>Choosing topics the students wanted to write about and filling the knowledge gaps allowed for students to have more confidence when writing about a topic.</p> <p>Digital technologies (text to talk) was a great asset to support students to get all their ideas down during the writing process. However, if the students didn't have clear speech then the programme would not understand what they were saying which added a level of frustration to it.</p>	<p>Based on these outcomes we need to continue targeting these cohorts across the school, through our target register.</p> <p>Teachers will continue to have focussed writing time with little to no interruptions of this time.</p> <p>They will continue to fill any gaps in knowledge of topics so students have confidence to have a go writing on a variety of topics and genres.</p> <p>Teachers will continue to research on ways digital technologies can support students writing. Text to talk is a great programme however it doesn't work for all students so is there other programmes we could use to support.</p>
<p>Planning for next year:</p>			
<p>This is an area the Board and staff will continue to focus on writing within East Gore School. This will be through our target register within the school as the school target for 2022 will have a small change of focus within writing.</p>			

Analysis of Variance Reporting



School Name:	East Gore School	School Number:	3946
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement in relation to the Curriculum Levels.		
Annual Aim:	Culturally Responsive Practice <ul style="list-style-type: none"> - to strengthen teacher confidence using Te Reo Māori; - strengthen teacher capability to enact Māori cultural competencies 		
Target:	Increase confidence to more than 30% Increase confidence to more than 10%		
Baseline Data:		Baseline data gathered Term 1 - 2021 This includes ako, manaakitanga, wānanga, whanaungatanga, tangata whenua - refer to Tātaiako	

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>Teachers were involved with colleagues across the Eastern Southland Kāhui Ako participating in workshops with a PDL provider. This has involved learning more about the roles and responsibilities that we have under Te Titiri o Waitangi, which has enabled teachers to develop a greater awareness of the way they ensure that Māori learners learn and cater for the various differences that occur in Te Ao Māori. There was also exploration of tikanga, kawa and the kaupapa surrounding Māori values and understandings. This pertained to pōwhiri, mihi whakatau, classroom situations and other occasions where tikanga is present.</p> <p>This has allowed our staff to create a school environment that reflects our Māori learners. Furthermore, teachers are now looking to engage in a programme of work that focusses on correct pronunciation, something that is enabled to be practiced everyday.</p>	<table border="1" data-bbox="640 290 1124 539"> <thead> <tr> <th colspan="6">Level of confidence of incidental Te Reo Māori in everyday practice</th> </tr> <tr> <th rowspan="2">Confidence</th> <th rowspan="2">Rating</th> <th colspan="2">No of participants</th> <th colspan="2">Percentage of participants</th> </tr> <tr> <th>2021</th> <th>2022</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Not confident</td> <td>1</td> <td>13</td> <td>3</td> <td>20.7</td> <td>5.5</td> </tr> <tr> <td>2</td> <td>8</td> <td>8</td> <td>9.7</td> <td>14.5</td> </tr> <tr> <td>3</td> <td>4</td> <td>3</td> <td>6.3</td> <td>5.5</td> </tr> <tr> <td>4</td> <td>17</td> <td>7</td> <td>27</td> <td>12.7</td> </tr> <tr> <td rowspan="5">Some confidence</td> <td>5</td> <td>4</td> <td>12</td> <td>6.3</td> <td>21.8</td> </tr> <tr> <td>6</td> <td>10</td> <td>13</td> <td>15.9</td> <td>23.6</td> </tr> <tr> <td>7</td> <td>2</td> <td>0</td> <td>3.1</td> <td>0</td> </tr> <tr> <td>8</td> <td>2</td> <td>6</td> <td>3.1</td> <td>10.9</td> </tr> <tr> <td>9</td> <td>2</td> <td>0</td> <td>3.1</td> <td>0</td> </tr> <tr> <td>Confident and comfortable</td> <td>10</td> <td>3</td> <td>3</td> <td>4.8</td> <td>5.5</td> </tr> </tbody> </table> <p data-bbox="658 580 1084 616">Level of confidence of incidental Te Reo Māori in everyday practice</p>  <div data-bbox="640 823 1111 1311" style="border: 1px solid black; padding: 5px;"> <p>The data shows an overall increase of 10% in teachers' confidence in using incidental Te Reo Māori in everyday practice since the baseline data was taken last year. This is represented by 70% of participants scoring 1-5 in 2021 vs 60% in 2022. There were 30% of participants that scored 6-10 in 2021 vs 40% in 2022.</p> <p>The visual combo graph shows the progress being made and the upwards trend that the 2022 data shows.</p> </div>	Level of confidence of incidental Te Reo Māori in everyday practice						Confidence	Rating	No of participants		Percentage of participants		2021	2022	2021	2022	Not confident	1	13	3	20.7	5.5	2	8	8	9.7	14.5	3	4	3	6.3	5.5	4	17	7	27	12.7	Some confidence	5	4	12	6.3	21.8	6	10	13	15.9	23.6	7	2	0	3.1	0	8	2	6	3.1	10.9	9	2	0	3.1	0	Confident and comfortable	10	3	3	4.8	5.5	<p>At this stage, despite confidence improving an amazing 10%, the target of 30% was not met.</p> <p>Some potential reasons include:</p> <ul style="list-style-type: none"> • The original target was too high • This kaupapa is a long term process and features a systemic change in some teacher's thinking • Personal capability is a reflection of confidence and this area is still yet to develop fully <p>Through teacher voice, planning and implementation in the classrooms, there has been evidence that teachers are taking more opportunities to include Te Reo Māori and Te Ao Māori into their classroom programme as deliberate teaching acts.</p> <p>Kaiako are also starting to investigate more and educate themselves outside this PLD and that is encouraging.</p>	<p>The Kāhui Ako is now delivering a unit of work around pronunciation that that can be used in our kura to enhance both teacher and akonga knowledge. This is a shared approach were collaboration and sharing of resources between colleagues and kura will bring Te Reo Māori more to the fore as something we do here.</p> <p>There will be opportunities provided by the PLD provider and the Across School Leaders for teachers to be coached, mentored and taught alongside to promote best practice. With such a proactive in school approach, it is expected the data will show an improvement again next year.</p> <p>This work is ongoing and, with the mahi that has been started in 10 learning institutions across Eastern Southland, needs support to continue. Teachers need to be reinforced that they are doing the right thing and be allowed time to practice with coaching, mentoring and team teaching happening alongside.</p> <p>We are fortunate to be working with a PLD provider that has built relationships with staff across the Kāhui Ako that will support this kaupapa. This is just the beginning :)</p>
Level of confidence of incidental Te Reo Māori in everyday practice																																																																								
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Confident and comfortable	10	3	3	4.8	5.5																																																																			

Planning for next year:

2022 looks like continuing with our culturally responsive practice.

Practical things that are planned for East Gore include :

- Karakia in hui
- Karakia in classrooms
- Developing our mihi whakatau
- Furthering our engagement with Māori whanau and exploring ways that they can interact with school in a positive way
- Staff have enrolled in He Papa Tikanga

**East Gore SCHOOL
BOARD OF TRUSTEES
2021**

Name	Position	How Position on Board was gained	Term Expires	Occupation
K. Willetts	<i>Board Chair</i>	<i>Re-elected May 2019</i>	<i>September 2022</i>	<i>Self Employed</i>
C. Blondell	<i>Parent rep</i>	<i>Re-elected May 2019</i>	<i>September 2022</i>	<i>Driver</i>
G. Armstrong	<i>Parent rep</i>	<i>Elected May 2019</i>	<i>September 2022</i>	<i>Water</i>
M. Robins	<i>Parent rep</i>	<i>Elected May 2019</i>	<i>September 2022</i>	<i>Office Worker</i>
S. Nicholls	<i>Parent rep</i>	<i>Elected May 2019</i>	<i>February 2022</i>	<i>Office Worker</i>
W. Kitto	<i>Principal</i>	<i>Appointed October 2014</i>		
L. Heaps	<i>Staff Rep</i>	<i>Re-elected May 2019</i>	<i>September 2022</i>	<i>Teacher</i>

**East Gore SCHOOL
KIWISPORT
2021**

Students participated in organised sport. In 2021 the school received Kiwisport funding of \$1585.93 (2020 \$1740.99). The funding was spent on sports equipment, coaching of teams and providing sports gear and paying fees for individual students in our school.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EAST GORE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of East Gore School (the School). The Auditor-General has appointed me, Anna Campbell, using the staff and resources of Crowe, 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 18, that comprise the Statement of Financial Position as at 31 December 2021, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 30 June 2022. 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.

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 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 school 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 the information included on the Analysis of Variance report, the Kiwisport report and the Board of Trustees listing, 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.



Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand