

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FEILDING INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Feilding Intermediate School (the School). The Auditor-General has appointed me, Linda Gray, using the staff and resources of AuditLink 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 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 21 June 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 21 to 28, but does not include the financial statements, and our auditor's report thereon.

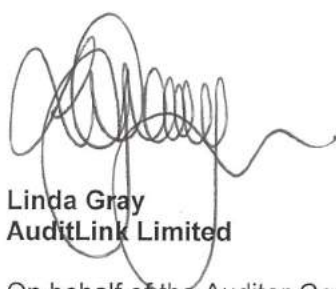
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Linda Gray
AuditLink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

FEILDING INTEREMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2356
Principal:	Diane Crate
School Address:	95 East Street, Feilding
School Postal Address:	95 East Street, Feilding
School Phone:	06-323 6528
School Email:	office@fis.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained
Delaney Hallet	Chairperson	Elected
Diane Crate	Principal Ex officio	
Koo Greenway	Parent Rep	Elected
Lisa Oldfield	Parent Rep	Elected
Mitchell Patching	Parent Rep	Elected
Eliza Graham	Parent Rep	Elected
Selina O'Leary	Staff Rep	Elected

Accountant / Service Provider: Davidson Dickson Ltd

FEILDING INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2018

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12- 20</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwi sport

FEILDING INTERMEDIATE SCHOOL

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Delaney Hallett
Full Name of Board Chairperson

Diane Crate
Full Name of Principal

Delaney Hallett
Signature of Board Chairperson

D. Crate
Signature of Principal

21/6/19
Date:

21/6/2019.
Date:

FEILDING INTERMEDIATE SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,632,646	2,570,754	2,526,361
Locally Raised Funds	3	126,021	45,800	200,408
Interest Earned		5,634	9,000	7,106
Gain on Sale of Property, Plant and Equipment		-	-	1,113
		<u>2,764,301</u>	<u>2,625,554</u>	<u>2,734,988</u>
Expenses				
Locally Raised Funds	3	75,454	-	139,021
Learning Resources	4	1,809,362	1,766,173	1,692,153
Administration	5	133,264	139,810	131,616
Finance		1,253	-	1,469
Property	6	552,773	689,301	634,351
Depreciation	7	57,245	40,000	42,751
Loss on Disposal of Property, Plant and Equipment		1,692	-	-
		<u>2,631,043</u>	<u>2,635,284</u>	<u>2,641,361</u>
Net Surplus / (Deficit) for the year		133,258	(9,730)	93,627
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>133,258</u>	<u>(9,730)</u>	<u>93,627</u>

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



FEILDING INTERMEDIATE SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	642,996	539,740	529,427
Total comprehensive revenue and expense for the year	133,258	(9,730)	93,627
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	19,942
Equity at 31 December	776,254	530,010	642,996
 Retained Earnings	 776,254	 530,010	 642,996
Reserves	-	-	-
Equity at 31 December	776,254	530,010	642,996

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



FEILDING INTERMEDIATE SCHOOL

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	426,366	321,089	141,876
Accounts Receivable	9	116,203	101,000	121,844
GST Receivable		11,625	-	5,145
Prepayments		7,474	-	6,626
Investments	10	-	-	246,761
Funds Due for Capital Works Projects	16	722	-	38,199
		<u>562,390</u>	<u>422,089</u>	<u>560,451</u>
Current Liabilities				
Accounts Payable	12	135,730	115,000	138,451
Revenue Received in Advance	13	14,970	-	5,210
Provision for Cyclical Maintenance	14	67,886	75,000	172,800
Finance Lease Liability - Current Portion	15	5,262	6,879	8,582
		<u>223,848</u>	<u>196,879</u>	<u>325,043</u>
Working Capital Surplus/(Deficit)		<u>338,542</u>	<u>225,210</u>	<u>235,408</u>
Non-current Assets				
Property, Plant and Equipment	11	469,880	347,692	448,505
		<u>469,880</u>	<u>347,692</u>	<u>448,505</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	29,233	37,720	32,720
Finance Lease Liability	15	2,935	5,172	8,197
		<u>32,168</u>	<u>42,892</u>	<u>40,917</u>
Net Assets		<u>776,254</u>	<u>530,010</u>	<u>642,996</u>
Equity		<u>776,254</u>	<u>530,010</u>	<u>642,996</u>

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



FEILDING INTERMEDIATE SCHOOL
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		699,016	651,576	659,535
Locally Raised Funds		144,839	40,800	184,426
Goods and Services Tax (net)		(6,480)	10,000	6,770
Payments to Employees		(372,413)	(354,671)	(315,986)
Payments to Suppliers		(379,791)	(307,835)	(388,097)
Cyclical Maintenance Payments in the year		(2,403)	(112,800)	-
Interest Paid		(1,253)	-	(1,469)
Interest Received		7,631	9,300	6,482
Net cash from / (to) the Operating Activities		89,146	(63,630)	151,661
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		3	-	1,113
Purchase of PPE (and Intangibles)		(80,316)	(66,000)	(71,479)
Purchase of Investments		246,762	260,000	(246,761)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		166,449	194,000	(317,127)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,942
Finance Lease Payments		(8,582)	-	(6,265)
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		37,477	-	(39,244)
Net cash from Financing Activities		28,895	-	(25,567)
Net increase/(decrease) in cash and cash equivalents		284,490	130,370	(191,033)
Cash and cash equivalents at the beginning of the year	8	141,876	190,719	332,909
Cash and cash equivalents at the end of the year	8	426,366	321,089	141,876

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



FEILDING INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Feilding Intermediate (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

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

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.



k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	5-15 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 years or over lease term
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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



m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

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



r) Borrowings

Borrowings are recognised at the amount borrowed. 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 the balance date.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	570,697	573,000	583,309
Teachers' salaries grants	1,474,222	1,462,502	1,439,318
Use of Land and Buildings grants	456,676	456,676	418,521
Resource teachers learning and behaviour grants	4,844	3,500	5,269
Other MoE Grants	111,990	75,076	79,944
Other government grants	14,217	-	-
	<u>2,632,646</u>	<u>2,570,754</u>	<u>2,526,361</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	32,253	35,800	59,455
Activities	73,591	7,000	136,665
Trading	333	-	4,288
Fundraising	21,282	2,500	-
Other Revenue	(1,438)	500	-
	<u>126,021</u>	<u>45,800</u>	<u>200,408</u>
Expenses			
Activities	59,146	-	130,552
Trading	5,594	-	8,469
Fundraising costs	10,715	-	-
	<u>75,454</u>	<u>-</u>	<u>139,021</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>50,567</u>	<u>45,800</u>	<u>61,387</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	92,705	80,500	44,461
Information and communication technology	1,459	9,000	33,444
Extra-curricular activities	-	-	12,736
Library resources	2,990	4,000	432
Employee benefits - salaries	1,684,756	1,650,673	1,583,364
Staff development	27,452	22,000	17,716
	<u>1,809,362</u>	<u>1,766,173</u>	<u>1,692,153</u>



5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,767	5,250	4,885
Board of Trustees Fees	2,780	4,500	4,415
Board of Trustees Expenses	17,219	13,550	10,198
Communication	3,348	4,000	2,374
Consumables	20,123	17,000	2,338
Operating Lease	944	1,200	-
Other	17,331	20,810	19,335
Employee Benefits - Salaries	50,637	60,000	76,801
Insurance	5,984	6,000	6,254
Service Providers, Contractors and Consultancy	9,131	7,500	5,016
	<u>133,264</u>	<u>139,810</u>	<u>131,616</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	14,247	14,000	17,752
Consultancy and Contract Services	21,023	22,200	-
Cyclical Maintenance Expense	(105,997)	15,000	20,176
Grounds	7,712	11,000	9,229
Heat, Light and Water	34,535	37,000	26,993
Rates	6,570	10,000	10,272
Repairs and Maintenance	28,886	24,425	18,195
Use of Land and Buildings	456,676	456,676	418,521
Security	2,300	2,500	1,936
Employee Benefits - Salaries	86,821	96,500	111,277
	<u>552,773</u>	<u>689,301</u>	<u>634,351</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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	5,259	2,500	5,259
Furniture and Equipment	22,142	17,500	17,331
Information and Communication Technology	18,800	17,500	10,219
Leased Assets	8,499	-	7,035
Library Resources	2,545	2,500	2,907
	<u>57,245</u>	<u>40,000</u>	<u>42,751</u>



8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	85	-	-
Bank Current Account	16,302	-	(1,034)
Bank Call Account	397,126	150,000	142,910
Bank Current Account	12,853	171,089	-
Cash and cash equivalents for Cash Flow Statement	<u>426,366</u>	<u>321,089</u>	<u>141,876</u>

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

Of the \$426,366 Cash and Cash Equivalents, \$3,615 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	7,191	-	16,249
Receivables from the Ministry of Education	11,719	-	8,987
Interest Receivable	-	1,000	1,997
Teacher Salaries Grant Receivable	97,293	100,000	94,611
	<u>116,203</u>	<u>101,000</u>	<u>121,844</u>
Receivables from Exchange Transactions	7,191	1,000	18,246
Receivables from Non-Exchange Transactions	109,012	100,000	103,598
	<u>116,203</u>	<u>101,000</u>	<u>121,844</u>

10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	246,761



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	186,652	-	-	-	(5,259)	181,393
Furniture and Equipment	187,448	33,594	(1,666)	-	(22,142)	197,234
Information and Communication	38,630	45,750	(29)	-	(18,800)	65,551
Leased Assets	15,424	-	-	-	(8,499)	6,925
Library Resources	20,351	971	-	-	(2,545)	18,777
Balance at 31 December 2018	448,505	80,315	(1,695)	-	(57,245)	469,880

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	210,346	(28,953)	181,393
Furniture and Equipment	349,507	(152,272)	197,234
Information and Communication	152,111	(86,560)	65,551
Leased Assets	25,497	(18,572)	6,925
Library Resources	66,478	(47,701)	18,777
Balance at 31 December 2018	803,938	(334,058)	469,880

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	108,383	83,528	-	-	(5,259)	186,652
Furniture and Equipment	149,120	55,659	-	-	(17,331)	187,448
Information and Communication	35,713	13,136	-	-	(10,219)	38,630
Technology	-	-	-	-	-	-
Leased Assets	7,901	14,558	-	-	(7,035)	15,424
Library Resources	20,575	2,683	-	-	(2,907)	20,351
Balance at 31 December 2017	321,692	169,564	-	-	(42,751)	448,505

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	210,346	(23,694)	186,652
Furniture and Equipment	432,289	(244,841)	187,448
Information and Communication Technology	252,113	(213,483)	38,630
Textbooks	6,426	(6,426)	-
Leased Assets	25,497	(10,073)	15,424
Library Resources	65,507	(45,156)	20,351
Balance at 31 December 2017	992,178	(543,673)	448,505

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	26,775	10,000	8,001
Accruals	5,130	5,000	4,885
Employee Entitlements - salaries	102,371	100,000	109,559
Employee Entitlements - leave accrual	1,454	-	16,006
	<u>135,730</u>	<u>115,000</u>	<u>138,451</u>
Payables for Exchange Transactions	135,730	115,000	138,451
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>135,730</u>	<u>115,000</u>	<u>138,451</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	14,970	-	5,210
	<u>14,970</u>	<u>-</u>	<u>5,210</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	205,520	97,720	185,344
Increase/ (decrease) to the Provision During the Year	16,594	15,000	20,176
Adjustment to provision	(122,592)		
Use of the Provision During the Year	(2,403)	-	-
Provision at the End of the Year	<u>97,119</u>	<u>112,720</u>	<u>205,520</u>
Cyclical Maintenance - Current	67,886	75,000	172,800
Cyclical Maintenance - Term	29,233	37,720	32,720
	<u>97,119</u>	<u>112,720</u>	<u>205,520</u>

The school obtained a quote for painting to be completed during 2019.
The provision for maintenance has been adjusted to reflect the true cost.



15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	5,262	2,050	9,836
Later than One Year and no Later than Five Years	2,935	3,250	8,763
Later than Five Years	-	-	-
	<u>8,197</u>	<u>5,300</u>	<u>18,599</u>

16. 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:

2018		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block 5 Moto Block	<i>in progress</i>	1,045	-	-	-	1,045
MoE 5ya and 10 yr project	<i>in progress</i>	-2,865	542	-	-	(2,323)
Water Leak Project	<i>in progress</i>	2,133	-	-	-	2,133
Special Needs Toilet	<i>in progress</i>	-37,037	43,194	(220)	-	5,937
Other Property Project	<i>in progress</i>	-1,475	-	-	-	(1,475)
Toilet upgrade	<i>finished</i>	-	58,626	(58,626)	-	-
Locks	<i>in progress</i>	-	7,656	-	-	7,656
Heatpumps	<i>in progress</i>	-	-	(13,695)	-	(13,695)
Totals		<u>(38,199)</u>	<u>110,018</u>	<u>(72,541)</u>	<u>-</u>	<u>(722)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

16,771

Funds Due from the Ministry of Education

17,493

(722)

2017		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block 5 Moto Block	<i>in progress</i>	1,045	-	-	-	1,045
MoE 5ya and 10 yr project	<i>in progress</i>	-	-	(2,865)	-	(2,865)
Water Leak Project	<i>in progress</i>	-	4,876	(2,743)	-	2,133
Special Needs Toilet	<i>in progress</i>	-	73,582	(110,619)	-	(37,037)
Other Property Project	<i>in progress</i>	-	-	(1,475)	-	(1,475)
Totals		<u>1,045</u>	<u>78,458</u>	<u>(117,702)</u>	<u>-</u>	<u>(38,199)</u>



17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,780	4,415
Full-time equivalent members	0.28	0.37
<i>Leadership Team</i>		
Remuneration	228,495	178,733
Full-time equivalent members	2	2
Total key management personnel remuneration	231,275	183,148
Total full-time equivalent personnel	2.28	2.37

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	60-70
Benefits and Other Emoluments	3-4	1-2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
	Nil	Nil
	Nil	Nil
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	Nil	Nil
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018. (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into contract agreements for capital works as follows:

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a tela laptop.

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,151
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,151



22. Managing Capital

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

23. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	426,366	321,089	141,876
Receivables	116,203	101,000	121,844
Investments - Term Deposits	-	-	246,761
Total Loans and Receivables	542,569	422,089	510,481

Financial liabilities measured at amortised cost

Payables	135,730	115,000	138,451
Finance Leases	8,197	12,051	16,778
Total Financial Liabilities Measured at Amortised Cost	143,927	127,051	155,229

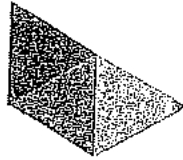
24. Events After Balance Date

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

25. Comparatives

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

Analysis of Variance Reporting



School Name	Feilding Intermediate	School Number	2356
Strategic Aim	<p>To have happy, healthy and respectful students</p> <p>Goal 2: To provide professional development to support student learning</p> <p>Goal 3: Feilding Intermediate will develop positive relationships between school, whanau, iwi and community</p> <p>Students' at Feilding Intermediate will develop positive attitudes to healthy living</p> <p>Goal 5: To ensure that Maori students are able to succeed as Maori</p> <p>Curriculum Review</p>		
Annual Aim	<p>Students are enrolled in a centre of choice, staffing reflects the centre chosen.</p> <p>Monitor behaviour to actively teach behaviours</p> <p>Revise schoolwide reward system to ensure it acknowledges core values and beliefs</p> <p>Collect well being data from students through the midyear survey</p> <p>Identify a collaborative inquiry for staff to engage in</p> <p>To provide support for teachers involved in support programmes including MST, ALL and ALIM</p> <p>To provide current and up to date professional development for beginning teachers and teachers new to Feilding Intermediate</p> <p>To ensure appropriate professional development to support children with a range of learning needs including gifted and talented.</p> <p>Improve communication with the wider community</p> <p>Implement computers in homes programme</p> <p>To provide opportunities for parents to engage with the school</p> <p>To support the PTA</p> <p>Review schoolwide fitness programme for effectiveness</p> <p>Review the tuck shop</p> <p>Children will prepare healthy meals through the delivery of the food technology programme</p> <p>To consult with the community on the teaching of pubertal change</p> <p>Review the strategic plan and the Maori achievement plan in consultation with the BOT and the Maori community</p> <p>To provide teachers with appropriate professional development so achievement aims can be met.</p> <p>To ensure that Maori students have the opportunity to participate in cultural events</p> <p>To ensure teaching units reflect cultural connectedness.</p> <p>Revise science strategic plan to ensure an embedded programme is in place.</p> <p>Explore the teaching of digital technologies</p>		

Target	<p>Reading — All children identified as being 'below' will be 'at' or 'above' by the end of 2017</p> <p>Writing — 75% of children identified as 'below' in writing will move 2 e-astle levels</p> <p>Mathematics — 80% of Year 8 Maori students who are achieving 'below' will be 'at' (Stage 7) in proportions and ratios at the end of the year.</p> <p>75% of Year 7 students working 'below' will be 'at' at the end of the year.</p>
Baseline Data	See attached

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Goal 1</p> <p>Children chose centres</p> <p>Thorough investigation into PB4L next year.</p> <p>Behaviour group established to refine behaviour expectations at Feilding Intermediate</p> <p>Revise schoolwide behaviour expectations</p> <p>Goal 2</p> <p>Identify a number of collaborative inquiry for staff to engage in.</p> <p>Provide support for teachers involved in MST and ALiM</p> <p>Provide current up to date</p>	<p>100% of students were enrolled in centre of choice.</p> <p>More consistency of expectations occurred. This still needs work</p> <p>Wellbeing data was not collected</p> <p>Inquiries included: ALiM focused inquiry ALL focused inquiry Technology teachers chose to differentiate inquiries These were recorded on staff appraisal booklets</p> <p>A lead teacher was appointed for ALiM and ALL. Release was provided for teams to hold meetings. Caap planning meetings were put on hold after initial meetings as we wanted the new Principal involved in the process/</p>	<p>The behaviour group was optional</p> <p>A new Principal was appointed during this time.</p> <p>No variance</p> <p>No variance</p> <p>New Principal appointment</p>	<p>Whole school to be engaged in PB4L for school wide consistency.</p> <p>Collect wellbeing data through student voice in 2018.</p> <p>Continue to refine inquiry. Use Aranui staff appraisal system in 2018.</p> <p>Continue to develop schoolwide Caap through the appointment of a released literacy and mathematics lead teacher. Both of these teachers will work in depth in classes and across the school.</p>

professional development for beginning teachers and teachers new to Feilding Intermediate.	Support was provided through ALIM or ALL teams, however, this was not as strategic as hoped due to the lack of senior management staff in the first two terms.	Lack of release due to Principal resignation	As above. The literacy lead and mathematics lead will work with PODs of teachers. In school support for Te Ao Maori through the appointment of a new DP. Focused staff PD on literacy.
<p>Goal 3</p> <p>Increased communication with community via facebook, school app, emails and newsletters</p>	<p>A significant increase in the information posted online, particularly through facebook has allowed for greater communication.</p> <p>The website is still being developed</p>	No variance	<p>A communications officer was appointed to manage and monitor internal and external communications across the school to ensure consistent and timely messages.</p>
<p>Worked with North Street School to offer computers in school programme.</p>	<p>6 parents received computers through completing the computers in homes programme.</p>	No variance	<p>Continue to promote the use of BYOD in the school.</p> <p>Purchase further chromebook units in 2018</p>
<p>Increase equitable access to laptops</p> <p>Expo evening in mathematics and literacy was held. Consultation on positive puberty was held.</p>	<p>A further 50 chromebooks were purchased throughout the year.</p> <p>Over 70 parents attended the expo evening. No parents offered feedback on the positive puberty consultation.</p>	No variance	<p>Revise positive puberty unit and provide a forum for community to engage in this.</p>
<p>The 2018 promotional evening also provided information on literacy and mathematics.</p>	<p>Over 140 prospective families attended</p>	Schoolwide discussion about how we can show potential families about Feilding Intermediate	<p>Hold 3 way conferences early in the year so establish early communication.</p>
<p>Goal 4</p> <p>Discussion around the schoolwide fitness programme</p>	<p>Some classes revised the programme with an increased focus on increasing fitness levels</p>		<p>Kawa Oranga (a schoolwide fitness programme) will be offered in the morning so those children who excel in fitness will have the</p>

<p>Review the tuckshop.</p> <p>Following consultation and review of foods available the tuck shop was closed. Children are able to purchase healthy foods through Subway once a week.</p>	<p>No variance</p>	<p>opportunity to further engage without it having an impact on learning time.</p> <p>Extend food available for purchase from external suppliers.</p>
<p>Goal Five</p> <p>A number of advertisements and notices were sent out to advertise community and iwi consultation.</p>	<p>No variance</p>	<p>This will continue being an ongoing focus in 2018. A new Deputy Principal was appointed who will liaise extensively with iwi.</p>
<p>Professional development was provided so staff could support our Maori students.</p>	<p>No variance</p>	<p>Further professional development in 2018 will be delivered through the literacy and mathematics lead teachers, and Brett Cribb who was a former adviser in delivering technology in a Maori medium setting.</p>
<p>Teachers identified target students and supported them through the ALL and ALiM programmes in terms 1 and 2.</p> <p>We prepared and planned a marae unit for our first group of students to stay at the Marae.</p>	<p>Parental support and understanding around cultural outcomes.</p>	<p>A marae stay to be planned for year 8 students as part of their</p>

2018.

Time constraints due to a change in leadership and priorities due to reimagining.

No variance

A STEM class was established for all children to attend. This is being led by the previous ICT lead teacher. Mentoring is provided by Brett Cribb.

Goal 6
Strategic plans were created

Although strategic plans were created we did not have the opportunity to revisit these throughout the year due to time constraints with an increased focus on other areas.

The ICT lead teacher and Acting Principal attended the strategic planning session held by the Ministry of Education.

A further meeting was attended by the ICT lead teacher

3 staff attended Ulearn

Significant exploration of the teaching of digital technologies has been undertaken through the year.

Kiwisport 2018



**FEILDING
INTERMEDIATE**

Whaia te tihi • Aim for the top

The school received funding for Kiwisport 2018 which was spent on the following:

Equipment for Kawa Oranga

PE Equipment for classes