

Bucklands Beach  
Primary School PTA

Annual Accounts  
For the Year Ended  
31 January 2019

# Wayne Turei

CHARTERED ACCOUNTANT  
(RETIRED)  
C.A. A.I.I.A. A.N.Z.I.M.

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## BUCKLANDS BEACH PRIMARY SCHOOL P.T.A.

### ACCOUNTING REVIEW:

The financial report provides information about the past performance of the Association and its financial position as at 31 January 2019 in accordance with the accounting policies.

### Committee Responsibilities

The committee is responsible for the preparation of a financial report, which gives a true and fair view of the financial position of the association as at balance date and of the results of operations and cash flows for the year end.

Phillipa Boyes presented to me a well documented set of financial books.

### Accounting Review

It is my responsibility to express an independent opinion on the financial report presented by the committee and to report my opinion to you. I commend the officers and committee on well prepared Monthly Agendas, Minutes and Treasurer's Reports. My testing revealed strong internal controls. Well Done.

### Basis of Opinion

My review includes examining on a test basis, evidence to the amounts and disclosures in the financial statements. It also includes assessing

- The significant estimates and judgements made by the committee in the preparation of the financial report, and
- Whether accounting policies used are appropriate to the circumstances of the association and that these are consistently applied and adequately disclosed

I have conducted my review in accordance with generally accepted accounting standards in New Zealand. I have no relationship with the BBPS PTA other than my capacity as a reviewer.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements do not present fairly, in all respects, the financial position of the PTA and of its financial performance and its cash flows for the year ending 31 January 2019.

This review was completed on the 16th July 2019 and my qualified opinion is expressed on that date

Wayne Turei.....

Date.....18/07/19

## Note 1: STATEMENT OF ACCOUNTING POLICIES

### 1. General Accounting Policies

(a) The general principles recommended by the N.Z. Society of Accountants for the measurement and recording of profits on a historical cost basis have been followed in the preparation of the statements. Accrual accounting is used to match revenues and expenses.

(b) Reliance is placed on the Association continuing as a going concern.

### 2. Particular Accounting Policies

(a) Fixed Assets are recorded at cost.

(b) Inventory Valuation - The Association does not hold stock.

(c) Good and Services Tax - The association is not registered for GST, therefore accounts are prepared on a GST inclusive basis.

### 3. Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on basis consistent with those used in previous years.

### 4. Future Commitments

As at 31 January 2019 no binding commitments have been entered into.

### 5. Contingent Liabilities

There are no material contingent liabilities at balance date.

6. The Associations Total Assets stand at \$24,442 (Prior Year \$20,451)

### 7. Funding Donations

Donations to Bucklands Beach Primary School	
Yr 6 Big Day Out (SS)	\$ 464.90
Student Council Fundraising (Fitness Track)	\$ 415.60
Student Council Fundraising (Fitness Track)	\$ 488.00
Yr 6 Big Day Out (Ice blocks)	\$ 497.35
School Choir Bus Cost to festival (SS)	\$ 410.72
Sun Shade (Junior & Senior Playground)	\$ 30,170.00
Play Pod Shed (Junior School)	\$ 3,052.17
Rainbows End - Road Patrollers EOY Trip	\$ 347.83
<b>Total</b>	<b>\$ 35,846.57</b>

**Bucklands Beach Primary School  
Parent Teachers Association  
Balance Sheet  
as at 31 January 2019**

Accumulated funds

Balance 1 February 2018

Plus excess of expenditure over income

**Total Accumulated Funds**

**Represented by**

Current assets

ASB Bank cheque account 00

ASB Bank savings account 50

ASB Bank savings account 51

**Total Current Assets**

Fixed assets

BBQ

Candyfloss Machine

PTA Noticeboard

**Total Fixed Assets**

**Total Assets**

**2019**

**2018**



Accounting Reviewed : .....

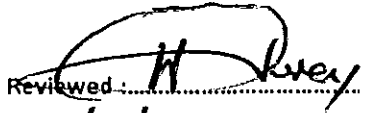
Date : .....

*W. P. Grey*  
*16/07/19*

**Bucklands Beach Primary School  
Parent Teachers Association**

**Income and Expenditure Statement  
For the year Ended 31 January 2019**

Income	2019			2018 Net
	Gross	Direct costs	Net	
Chocolates	25,100	13,783		11,317
A-thon (Maths 2018, Spell 2019)	9,073	146		8,927
Sausage Sizzle	4,534	999		3,535
Calendar Art (Abacus)	1,849	-		1,849
Second Hand Uniform Shop	6,429	3,175		3,254
Family Fun Night	7,259	3,205		4,054
Student Disco	3,343	906		2,437
Entertainment books	1,400	630		770
PTA Raffle	3,770	346		3,424
Mufti day	412	-		412
Mid-Autumn Festival - Dumpling	-	-		-
Movie nights	-	-		-
Hot Cross Buns	-	-		-
Easter Raffle	254	48		206
Vege Bags	2,806	1,780		1,026
Shoe Labels	151	-		151
Ice Blocks (Frozen Fridays)	839	341		498
Other Income	108	-		108
Interest 00 Account	197	-		197
Interest 50 Account	45	-		45
Interest 51 Account	2	-		2
	<b>67,570</b>	<b>25,359</b>		<b>42,211</b>
<b>Other Expenditure</b>				
Enviro group general expenses				2,021
Misc expenses				182
Stationery & postage				149
Santa Parade				244
DIA Annual Fee				51
Audit Fee				75
BBPS Donations (see Notes)				39,385
<b>Total Other Expenditure</b>				<b>42,157</b>
<b>Excess of Expenditure over Income</b>				<b>(46)</b>
<b>Notes</b>				
Donations to Bucklands Beach Primary School				30
Beach Clean up				1,395
Sports Team Uniform				366
Computer Equipment				368
Chess Tournament Fee				18
Yr6 Big Day out event				489
Kapa Haka				7,000
Cricket Net				28,000
Sun Shade (Junior & Senior Playground)				462
Rainbow's trip for Road Patrollers				473
Play Pod Shed				
Sunscreen all classrooms				
Student Council (Fitness Track)				
School Choir Bus Cost to festival (SS)				
				<b>39,335</b>

Accounting Reviewed: 

Date: 16/07/19

# Bucklands Beach Primary School P.T.A

## Entity Information

"Who are we?", "Why do we exist?"

For the year ended:  
31 January 2019

Legal Name of Entity:	Bucklands Beach Primary School P.T.A
Type of Entity and Legal Basis (if any):	Parent Teachers Association and Registered Charity
Registration Number:	CC36043

### Entity's Purpose or Mission:

The P.T.A (Parent Teachers Association) is a team of parents who work alongside the teachers, Board of Trustees, staff and parents of BBPS to achieve common goals throughout the school which offers a wide spectrum of educational and physical opportunities through many mediums. It encourages all aspects of parental involvement, consults on school policies as required, assists with pastoral care to the school community and holds parent based discussions on topics relevant to the school. Due to the decile 10 rating of the school there is a strong focus on fundraising. Funds are raised by hosting social occasions and selling a variety of goods and services. The P.T.A aims to give parents/caregivers a voice within the school and to communicate relevant information to parents and to welcome new families to the school.

### Entity Structure:

An Annual General Meeting is held in Term Two whereby the officers of the Association are elected. The Association must elect a Chairperson, Secretary and Treasurer. Any parent, teacher or interested adult may become a member of this association with full speaking rights. A quorum of five members are required at the meetings held on the first Tuesday of each month including one staff representative.

### Main Sources of the Entity's Cash and Resources:

The majority of funds for Bucklands Beach School P.T.A comes from fundraising within the school community by providing goods and services organising social occasions. The proceeds of fundraising over the last years have been donated to the school for sun shade over the junior and senior playground, fitness track, PlayPod for Junior school and financial supported other school events.

### Main Methods Used by the Entity to Raise Funds:

Funds have been raised by providing social occasions such as Family Fun Night, School Disco and Mufti Day. And through the sale of goods and services such as our Second Hand Uniform Shop, Calendar Artwork, Entertainment books, Whittakers Chocolates, PTA Raffle, Sausage Sizzle, Spell-a-thon, Frozen Fridays and Vegetable Bags which are undertaken annually. The wider community is reached through the annual chocolates fundraiser and the education based knowledge-a-thon which was led by the teaching staff and the PTA Raffle.

### Entity's Reliance on Volunteers and Donated Goods or Services:

Bucklands Beach Primary School P.T.A relies to a great extent on the volunteered help of parents to run their social occasions and fundraising activities. The Association Officers volunteer their time to set strategy, attend meetings, produce minutes, newsletters and accounting. The members look within the wider community for donations from businesses for prizes.

## Contact details

Physical Address:	107 Clovelly Road, Bucklands Beach, Auckland, 2012
Postal Address:	107 Clovelly Road, Bucklands Beach, Auckland, 2012
Phone/Fax:	09 5346543
Email:	<a href="mailto:office@bbps.school.nz">office@bbps.school.nz</a>
Website:	<a href="http://www.bbps.school.nz">www.bbps.school.nz</a>

# Bucklands Beach Primary School P.T.A

## Statement of Service Performance

"What did we do?"

For the year ended  
31 January 2019

### Description of the Entity's Outcomes:

The current Bucklands Beach Primary School P.T.A has been working with the school community since 2018, fundraising towards a new sun shade over the schools junior and senior playgrounds; a Play Pod for the Junior School; providing the infrastructure and systems to help other groups within the school do their own fundraising towards a common goal (eg. supporting Student Council fundraising towards the fitness track initiative); and supporting a others school events.

To improve communication between the P.T.A and its school families in particular to the growing number of Chinese families that are enrolled. To ensure that school families know who their P.T.A is, why we have a P.T.A and what we are working towards by sending home a detailed information booklet explaining our role within the school. To provide opportunities for parents to voice their opinions or concerns and be involved with the P.T.A.

To provide opportunities to welcome new families to our school and offer a varied range of fun social occasions for the children and parents alike and goods that can be purchased.

### Description and Quantification of the Entity's Outputs:

	Actual	Actual
	This Year	Last Year
Second-hand uniform shop dates open	10	12
P.T.A Newsletters	5	
P.T.A Newsletters in Mandarin	3	
Monthly meetings (all parents invited)	9	11
Social occasions provided for children and adults	2	1
Number of P.T.A Facebook group members	283	264

### Additional Information:

The BOT changed the use of social media this year. The PTA do not have their own page anymore but it is now a BBPS community page that the PTA can advertise upcoming events etc and the school has their own official FB page. The BBPS Community Facebook page has 283 members.

# Bucklands Beach Primary School P.T.A

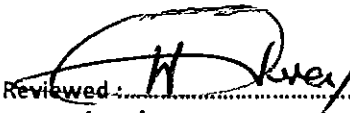
## Statement of Receipts and Payments

"How was it funded?" and "What did it cost?"

For the year ended:

31 January 2019

	Notes	Actual This Year \$	Actual Last Year \$
<b>Operating Receipts</b>			
Fundraising		67,326	55,147
Grants		-	-
Interest Received		244	162
<b>Total Operating Receipts</b>		<b>67,570</b>	<b>55,309</b>
<b>Operating Payments</b>			
Payments related to public fundraising		25,359	27,030
Donations paid to Bucklands Beach Primary School		35,847	39,335
Other operating payments		2,373	2,823
<b>Total Operating Payments</b>		<b>63,579</b>	<b>69,188</b>
<b>Operating Surplus or (Deficit)</b>		<b>3,991</b>	<b>(13,879)</b>
<b>Capital Payments</b>			
Purchase of PTA Notice Board		416	-
<b>Increase/(Decrease) in Bank Accounts and Cash</b>		<b>3,575</b>	<b>(13,379)</b>
Bank accounts and cash at the beginning of the financial year		19,586	33,465
<b>Bank Accounts and Cash at the End of the Financial Year</b>		<b>23,161</b>	<b>19,586</b>
<b>Represented by:</b>			
ASB Bank cheque account 00		15,488	2,960
ASB Bank savings account 50		7,571	16,526
ASB Bank savings account 51		102	100
<b>Total Bank Accounts and Cash at the End of the Financial Year</b>		<b>23,161</b>	<b>19,586</b>

Accounting Reviewed: 

Date: 16/07/19



**Bucklands Beach Primary School P.T.A**  
**Statement of Resources and Commitments**  
 "what the entity owns?" and "what the entity owes?"

As at  
 31 January 2019

SCHEDULE OF RESOURCES
Bank Accounts and Cash (from Statement of Receipts and Payments)
Money Held on Behalf of Others
Money Owed to the Entity
Other Resources
Description and Source of Value
Candyfloss Machine
BBQ
PTA Notice Board

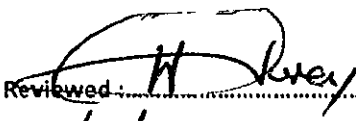
This Year	Last Year
\$	\$
19,586	23,465
0	0
0	0
Cost or Current Value	Cost or Current Value
399	399
465	465
416	-

SCHEDULE OF COMMITMENTS
Money Payable by the Entity
Other Commitments
Guarantees

This Year	Last Year
\$	\$
0	0
0	0
0	0

SCHEDULE OF OTHER INFORMATION
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)
Resources Used as Security for Borrowings

This Year	Last Year
\$	\$
0	0
-	-

Accounting Reviewed:   
 Date: 16/07/19

# Bucklands Beach Primary School P.T.A

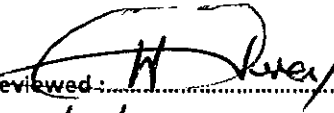
## Notes to the Performance Report

For the year ended  
31 January 2019

### Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year \$	Last Year \$
Fundraising receipts	Family Fun Night	7,259	-
	Move Nights		2,528
	Sausage Sizzle	4,534	3,867
	Entertainment books	1,400	1,980
	Second Hand Uniform Shop	6,429	5,515
	A-thon (Maths 2018, Spell 2019)	9,073	7,104
	Mid-Autumn Festival - Dumpling	-	799
	Calendar Art (Abacus)	1,849	6,016
	Chocolates	25,100	25,922
	Mufti day	412	592
	Other Income	108	149
	Student Disco	3,343	-
	Hot Cross Buns	-	676
	PTA Raffle	3,770	-
	Easter Raffle	254	-
	Vege Bags	2,806	-
	Shoe Labels	150	-
	Ice Blocks (Frozen Fridays)	839	-
<b>Total</b>		<b>87,326</b>	<b>55,147</b>

Receipt Item	Analysis	This Year \$	Last Year \$
Interest receipts	ASB Bank cheque account 00	197	85
	ASB Bank savings account 50	45	75
	ASB Bank savings account 51	2	2
	<b>Total</b>	<b>244</b>	<b>162</b>

Accounting Reviewed : 

Date : 16/07/19

# Bucklands Beach Primary School P.T.A

## Notes to the Performance Report

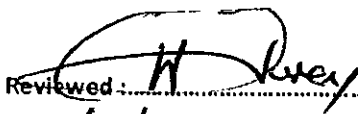
For the year ended  
31 January 2019

### Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year \$	Last Year \$
Payments related to public fundraising	Family Fun night	3,205	-
	Mid-Autumn Festival - Dumpling	-	220
	Movie nights	-	1,571
	Sausage sizzle	999	1,036
	Entertainment books	630	910
	Second Hand Uniform Shop	3,175	4,124
	A-thon (Maths 2018, Spell 2019)	146	122
	Student Disco	906	-
	PTA Raffle	346	-
	Calendars	-	4,550
	Chocolates	13,783	13,930
	Easter Raffle	48	-
	Hot Cross Buns	-	567
	Vege Bags	1,780	-
	Ice Blocks (Frozen Fridays)	341	-
	<b>Total</b>	<b>25,359</b>	<b>27,030</b>

Payment Item	Analysis	This Year \$	This Year \$
Grants and donations paid	BBPS - Road Patrollers trip to Rainbows End	348	462
	BBPS - PlayPod Shed	3,052	-
	BBPS - Sunshade (Junior/Senior) Playground	30,170	28,000
	BBPS - School Choir	411	-
	BBPS - Yr 6 Big Day Out	497	-
	BBPS - Student Council	488	-
	BBPS - Student Council	416	-
	BBPS - Yr 6 Big Day Out	465	103
	BBPS - Sunscreen all classrooms	-	472
	BBPS - Beach Clean Up	-	80
	BBPS - Sports Team Uniform	-	1,395
	BBPS - Computer Equipment	-	966
	BBPS - Chess Tournament Fee	-	368
	BBPS - Kapa Haka	-	489
	BBPS - Cricket Net	-	7,000
	<b>Total</b>	<b>35,847</b>	<b>39,335</b>

Payment Item	Analysis	This Year \$	This Year \$
Other operating payments	Stationery & postage	57	149
	Audit fee	185	175
	Santa Parade expenses	93	244
	Other operating payments	310	233
	Enviro group expenses	1,729	2,021
	<b>Total</b>	<b>2,374</b>	<b>2,822</b>

Accounting Reviewed : 

Date : 16/07/19

# **Bucklands Beach Primary School P.T.A**

## **Notes to the Performance Report**

For the year ended  
31 January 2019

### **Notes 4-5**

#### **Note 5: Related Party Transactions**

There were no transactions involving related parties during the financial year. (Last Year - Nil)

#### **Note 6: Events After the Balance Date**

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (Last Year - Nil)