

WAIWERA SOUTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	3858
Principal:	Kaz Bissett
School Address:	16 May St, Waiwera South, Clinton
School Postal Address:	RD2, Clinton 9584
School Phone:	03 415 7973
School Email:	office@waiwerasouth.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Craig Whiteside	Chair Person	Re-elected	May 2022
Kaz Bissett	Principal	ex Officio	
Sandra Campbell	Treasurer	Elected	May 2022
Larney Miller	Secretary	Elected '2020	May 2022
Leanne Cleghorn	Secretary		Resigned 2020
Ken Campbell	Parent Rep	Re-elected	May 2022
Darrell Wendelgelst	Parent Rep	Co-opted	May 2022
Becky Martin	Parent Rep	Elected	Resigned 2020
Lauren Chapman	Staff Rep	Re-elected	May 2022

Accountant / Service Provider:	Shand Thomson Ltd Balclutha
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WAIWERA SOUTH SCHOOL

Annual Report - For the year ended 31 December 2020

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Waiwera South School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

GRAIG WINTERSIDE

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

Date:

14-9-2021

Karyn Joanne Bissett

Full Name of Principal

[Signature]

Signature of Principal

Date:

14-9-2021

Waiwera South School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	445,126	111,000	399,114
Locally Raised Funds	3	142,544	60,500	95,520
Interest income		99	-	441
Gain on Sale of Property, Plant and Equipment		-	-	598
		<hr/>	<hr/>	<hr/>
		587,769	171,500	495,673
Expenses				
Locally Raised Funds	3	34,846	16,620	45,093
Learning Resources	4	283,151	70,100	280,437
Administration	5	39,400	54,250	50,615
Property	6	126,268	45,140	108,209
Depreciation	7	15,740	7,200	14,804
Loss on Uncollectable Accounts Receivable		2,586	-	459
		<hr/>	<hr/>	<hr/>
		501,991	193,310	499,617
Net Surplus / (Deficit) for the year		85,778	(21,810)	(3,944)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		85,778	(21,810)	(3,944)

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

Waiwera South School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		188,372	188,372	192,316
Total comprehensive revenue and expense for the year		85,778	(21,810)	(3,944)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		869	-	-
Equity at 31 December	21	275,019	166,562	188,372
Retained Earnings		275,019	166,562	188,372
Equity at 31 December		275,019	166,562	188,372

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.

Waiwera South School

Statement of Financial Position

As at 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	126,846	57,044	82,614
Accounts Receivable	9	25,284	13,999	13,999
GST Receivable		6,256	4,049	4,049
Prepayments		5,053	4,288	4,288
Livestock on Hand		-	22,073	22,073
		163,439	101,453	127,023
Current Liabilities				
Accounts Payable	11	32,152	32,716	32,716
Revenue Received in Advance	12	-	32,500	32,500
Finance Lease Liability - Current Portion	14	4,336	4,068	4,068
Funds held for Capital Works Projects	15	24,351	-	-
		60,839	69,284	69,284
Working Capital Surplus/(Deficit)		102,600	32,169	57,739
Non-current Assets				
Property, Plant and Equipment	10	195,713	147,637	143,877
		195,713	147,637	143,877
Non-current Liabilities				
Provision for Cyclical Maintenance	13	11,563	-	-
Finance Lease Liability	14	11,731	13,244	13,244
		23,294	13,244	13,244
Net Assets		275,019	166,562	188,372
Equity	21	275,019	166,562	188,372

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

Waiwera South School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		140,298	111,000	122,170
Locally Raised Funds		126,310	60,500	130,634
Goods and Services Tax (net)		(2,210)	-	(6,121)
Payments to Employees		(66,047)	(70,900)	(83,034)
Payments to Suppliers		(110,620)	(112,710)	(174,676)
Cyclical Maintenance Payments in the year		-	(2,500)	(19,529)
Interest Received		99	-	445
Net cash from/(to) Operating Activities		87,830	(14,610)	(30,111)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(64,411)	(10,960)	(8,617)
Net cash from/(to) Investing Activities		(64,411)	(10,960)	(8,617)
Cash flows from Financing Activities				
Furniture and Equipment Grant		869	-	-
Finance Lease Payments		(4,407)	-	(4,881)
Painting contract payments		-	-	(7,245)
Funds Held for Capital Works Projects		24,351	-	(33,258)
Net cash from/(to) Financing Activities		20,813	-	(45,384)
Net increase/(decrease) in cash and cash equivalents		44,232	(25,570)	(84,112)
Cash and cash equivalents at the beginning of the year	8	82,614	82,614	166,726
Cash and cash equivalents at the end of the year	8	126,846	57,044	82,614

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.

Waiwera South School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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.

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) 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	40 years
Furniture and equipment	10 - 20% Diminishing Value
Information and communication technology	20% Diminishing Value
Leased assets held under a Finance Lease	2.5 - 5 years
Library resources	12.5% Diminishing value
Land	40 years

j) Impairment of property, plant, and equipment

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 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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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.

n) 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).

o) Financial Instruments

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

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

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

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to operating leases and finance leases.

q) 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.

r) Budget Figures

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

s) 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.

s) Biological Assets (Livestock)

Under NZIAS 41 Biological Assets (livestock on hand) at year end are recorded at fair value less costs to sell, with any change therein recognised as profit or loss. The Board is of the opinion that the Inland Revenue Department prescribed National Average Market Values (NAMV), represent a fair value for livestock, and has agreed to adopt NAMV values for any livestock on hand at year end.

2. Government Grants

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Operational Grants	105,398	111,000	112,477
Teachers' Salaries Grants	228,630	-	202,403
Use of Land and Buildings Grants	76,198	-	72,424
Resource Teachers Learning and Behaviour Grants	2,390	-	2,201
Other MoE Grants	32,510	-	9,609
	445,126	111,000	399,114

The school has not opted in to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$18,685 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Revenue			
Donations	29,589	18,000	21,133
Bequests & Grants	55,095	1,400	1,693
Activities	1,165	1,100	7,241
Trading	2,690	5,600	5,337
Fundraising	20,204	17,500	18,784
Other Revenue	33,801	16,900	41,332
	142,544	60,500	95,520
Expenses			
Activities	4,633	5,120	12,320
Trading	4,233	5,000	4,282
Fundraising (Costs of Raising Funds)	3,907	2,500	5,841
Other Locally Raised Funds Expenditure	22,073	4,000	22,650
	34,846	16,620	45,093
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	107,698	43,880	50,427

The School has received Grants & Donations in the 2020 year from the Community Trust of Otago (\$20,000), T Whiteside (\$10,000) and J & J Whiteside (\$2,000) that relate to the Tiger Turf project undertaken during the year.

4. Learning Resources

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Curricular	7,784	15,950	7,567
Equipment Repairs	447	-	66
Information and Communication Technology	1,216	1,250	1,677
Library Resources	83	-	27
Employee Benefits - Salaries	272,099	48,400	265,361
Staff Development	1,522	4,500	4,215
Extra-curricular Activities	-	-	1,524
	283,151	70,100	280,437

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,430	3,700	3,332
Board of Trustees Fees	1,430	4,000	1,485
Board of Trustees Expenses	1,098	1,000	2,103
Communication	110	180	461
Consumables	1,282	2,470	1,927
Operating Lease	432	6,340	2,199
Other	9,428	7,060	10,071
Employee Benefits - Salaries	14,665	18,000	21,341
Insurance	3,547	4,500	3,073
Service Providers, Contractors and Consultancy	3,978	7,000	4,623
	39,400	54,250	50,615

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,066	540	456
Consultancy and Contract Services	14,502	15,600	13,934
Cyclical Maintenance Provision	11,563	2,500	(945)
Grounds	3,907	1,000	817
Heat, Light and Water	11,200	13,000	13,176
Rates	1,337	1,400	1,364
Repairs and Maintenance	1,754	6,000	3,334
Use of Land and Buildings	76,198	-	72,424
Security	842	600	818
Employee Benefits - Salaries	3,899	4,500	2,831
	126,268	45,140	108,209

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	3,511	1,500	3,254
Furniture and Equipment	2,736	1,000	2,829
Information and Communication Technology	3,751	2,200	4,577
Leased Assets	4,890	2,000	3,285
Library Resources	852	500	859
	15,740	7,200	14,804

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	91,817	22,039	47,609
Bank Call Account	35,029	35,005	35,005
Cash and cash equivalents for Statement of Cash Flows	<u>126,846</u>	<u>57,044</u>	<u>82,614</u>

Of the \$126,846 Cash and Cash Equivalents, \$24,351 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	4,803	1,632	1,632
Allowance for uncollectable outstanding receivable balances	-	(50)	(50)
Teacher Salaries Grant Receivable	20,481	12,417	12,417
	<u>25,284</u>	<u>13,999</u>	<u>13,999</u>
Receivables from Exchange Transactions	4,803	1,582	1,582
Receivables from Non-Exchange Transactions	20,481	12,417	12,417
	<u>25,284</u>	<u>13,999</u>	<u>13,999</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	84,895	61,600	-	-	(3,511)	142,984
Furniture and Equipment	17,125	2,009	-	-	(2,736)	16,398
Information and Communication Technology	18,762	-	-	-	(3,751)	15,011
Leased Assets	17,080	3,162	-	-	(4,890)	15,352
Library Resources	6,015	805	-	-	(852)	5,968
Balance at 31 December 2020	<u>143,877</u>	<u>67,576</u>	<u>-</u>	<u>-</u>	<u>(15,740)</u>	<u>195,713</u>

The net carrying value of equipment held under a finance lease is \$15,352 (2019: \$17,080)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	191,759	(48,775)	142,984
Furniture and Equipment	93,736	(77,338)	16,398
Information and Communication Technology	71,643	(56,632)	15,011
Leased Assets	20,051	(4,699)	15,352
Library Resources	33,445	(27,477)	5,968
Balance at 31 December 2020	410,634	(214,921)	195,713

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	88,149	-	-	-	(3,254)	84,895
Furniture and Equipment	16,157	3,913	(116)	-	(2,829)	17,125
Information and Communication Technology	19,197	4,142	-	-	(4,577)	18,762
Leased Assets	13,278	16,889	(9,802)	-	(3,285)	17,080
Library Resources	6,309	565	-	-	(859)	6,015
Balance at 31 December 2019	143,090	25,509	(9,918)	-	(14,804)	143,877

The net carrying value of equipment held under a finance lease is \$17,080 (2018: \$13,278)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	130,159	(45,264)	84,895
Furniture and Equipment	91,728	(74,603)	17,125
Information and Communication Technology	71,642	(52,880)	18,762
Leased Assets	21,974	(4,894)	17,080
Library Resources	32,640	(26,625)	6,015
Balance at 31 December 2019	348,143	(204,266)	143,877

11. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	3,014	15,932	15,932
Accruals	8,304	-	-
Employee Entitlements - Salaries	20,480	16,559	16,559
Employee Entitlements - Leave Accrual	354	225	225
	32,152	32,716	32,716
Payables for Exchange Transactions	32,152	32,716	32,716
	32,152	32,716	32,716

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	-	32,500	32,500
	-	32,500	32,500

13. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	-	-	20,474
Increase/ (decrease) to the Provision During the Year	11,563	2,500	-
Use of the Provision During the Year	-	(2,500)	(20,474)
Provision at the End of the Year	11,563	-	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	11,563	-	-
	11,563	-	-

14. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	6,902	6,984	6,984
Later than One Year and no Later than Five Years	15,378	19,492	19,492
	22,280	26,476	26,476

15. 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:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
1: Replace Ceiling, Windows, Joinery & Switchboard	<i>completed</i>	-	6,697	(7,569)	872	-
SCF: Solar Panels without batteries	<i>in progress</i>	-	31,622	(7,271)	-	24,351
SIP: Site: Turf & Playground Upgrade	<i>completed</i>	-	23,400	(85,000)	61,600	-
Totals		-	61,719	(99,840)	62,472	24,351

Represented by:

Funds Held on Behalf of the Ministry of Education

24,351

24,351

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
1: Replace Ceiling, Windows, Joinery & Switchboard	<i>in progress</i>	33,258	-	(33,258)	-	-
Totals		33,258	-	(33,258)	-	-

16. 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.

17. Remuneration*Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,430	1,485
Full-time equivalent members	0.12	0.11
<i>Leadership Team</i>		
Remuneration	109,008	98,116
Full-time equivalent members	1	1
Total key management personnel remuneration	110,438	99,601
Total full-time equivalent personnel	1.12	1.11

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-



Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	0.00	0.00
110 - 120	0.00	0.00
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

- (a) \$85,000 contract for new Tiger Turf project to be completed in 2020, which will be partially funded by the Ministry of Education (\$23,400). \$85,000 has been received of which \$85,000 has been spent on the project to date; and
- (b) \$29,083 contract to have the School's Electricity Supply upgraded to Solar as agent for the Ministry of Education. This project is fully funded by the Ministry and \$23,261 has been received of which \$7,271 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$nil)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of service portion of the photocopier & 3D printer;

	2020 Actual \$	2019 Actual \$
No later than One Year	1,380	497
Later than One Year and No Later than Five Years	690	1,863
	<u>2,070</u>	<u>2,360</u>

21. 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.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	126,846	57,044	82,614
Receivables	25,284	13,999	13,999
Total Financial assets measured at amortised cost	<u>152,130</u>	<u>71,043</u>	<u>96,613</u>

Financial liabilities measured at amortised cost

Payables	32,152	32,716	32,716
Finance Leases	16,067	17,312	17,312
Total Financial Liabilities Measured at Amortised Cost	<u>48,219</u>	<u>50,028</u>	<u>50,028</u>

23. Events After Balance Date

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

24. Comparatives

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



WAIWERA SOUTH SCHOOL

Tautē
Nurture

Whakamanawa
Inspire

Whanake
Grow



WAIWERA SOUTH SCHOOL

STUDENT ACHIEVEMENT

INFORMATION

END YEAR (DECEMBER) 2020

ANALYSIS OF VARIANCE

Information Page

This reporting covers all students at Waiwera South School in December 2020. The achievement data takes into account all the assessment we have completed and teacher judgments made for all of our students. OTJ refers to Overall Teacher Judgement. Our transient school population may mean we have some different children being reported on when compared to 2019

- We are reporting against progress made against the national curriculum
- For Board reporting we still identify children who are achieving towards/within and above the expected curriculum level as it helps us to identify children and what cohorts they are working in, it also helps to identify areas where it is beneficial use funding
- Accelerated progress is where more than one years progress is made within a school year

	Mid Year Student Achievement Information for Curriculum Standards - OTJ INFORMATION	End of Year Student Achievement Information for Curriculum Standards - OVERALL JUDGEMENTS
Year 1-3	20 weeks	40 weeks
Year 1-3	60 weeks	80 weeks
Year 1-3	100 weeks	120 weeks
Year 4-8	July	December

There are 31 pupils currently enrolled at Waiwera South our roll has been stable since after Lockdown

The end of 2020 data is shown black and mid year data is in **red in brackets ()** - the mid year data is not as robust as we would have liked due to the effect of Covid, but we decided it was important to focus on well being for our tamariki, we believe this has this has paid off as all children have made really pleasing progress.

YEAR 1-8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2020

CURRICULUM STANDARD	<p>BASED ON 31 STUDENTS (38 AT 2019 END YEAR)</p>
<p><u>READING</u></p>	<p>All children have shown progress against the Curriculum, with three children making accelerated progress this year.</p> <ul style="list-style-type: none"> - There are no (5% - two) students working WELL BELOW the Curriculum Standard in Reading. - There are 11% - four (15% - six) students working BELOW the Curriculum Standard in Reading. - There are 45% - 14 (50% - 19) students working AT the Curriculum Standard in Reading. - There are 42% - 13 (30% - 11) students working ABOVE the Curriculum Standard in Reading. <p>11% - four (21% - eight) students are working WELL BELOW or BELOW the Curriculum Standard in Reading. 87% - 28 (79% - 32) students are working AT or ABOVE the Curriculum Standard in Reading.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>
<p><u>WRITING</u></p>	<p>All children have shown progress against the Curriculum with five children showing accelerated progress and three children nearly reaching the “accelerated” level. Writing has been very successful this year - we have registered our interest to be involved in ALL again next year and will continue this focus next year to consolidate our work and the progress made by the children - we also have a cohort who are on the cusp of moving from ‘at to above’ that we would like to move.</p> <ul style="list-style-type: none"> - There are 0% - no (2% - one) students working WELL BELOW the Curriculum Standard in Writing. - There are 16% - five (10% - four) students working BELOW the Curriculum Standard in Writing. - There are 61% - 19 (68% - 26) students working AT the Curriculum Standard in Writing. - There 23% - seven (12% - seven) students working ABOVE the Curriculum Standard in Writing. <p>There are 16% - five (12% - seven) students are working WELL BELOW or BELOW the Curriculum Standard in Writing. There are 84% - 26 (87% - 31) students are working AT or ABOVE the Curriculum Standard in Writing.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>
<p><u>MATHS</u></p>	<p>All students have shown steady progress against the curriculum, no students have shown accelerated progress this year.</p> <ul style="list-style-type: none"> - There are (no) students working WELL BELOW the Curriculum Standard in Maths. - There are 13% - four (26% - ten) students working BELOW the Curriculum Standard in Maths. - There are 61% - 19 (50% - 19) students working AT the Curriculum Standard in Maths. - There are 26% - eight (24% - nine) students working ABOVE the Curriculum Standard in Maths. <p>There are 13% - four (26% - ten) students are working WELL BELOW or BELOW the Curriculum Standard in Maths. There are 87% - 27 (74% - 28) students are working AT or ABOVE the Curriculum Standard in Maths.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>

The end year data is shown black and the 2019 Year end data is in red in brackets ()

YEAR 1-3 END OF YEAR STUDENT ACHIEVEMENT INFORMATION FOR CURRICULUM STANDARDS

<u>CURRICULUM STANDARD</u>	<u>BASED ON 7 STUDENTS</u>
<u>READING</u>	<p>All students have shown improvement and progress against the Curriculum -</p> <ul style="list-style-type: none"> - There are no students working WELL BELOW the National Standard in Reading. - There are 29% - two students working BELOW the National Standard in Reading. - There are 29% - two students working AT the National Standard in Reading. - There are 43% - three students working ABOVE the National Standard in Reading. <p>29% - two students are working WELL BELOW or BELOW the National Standard in Reading. 72% - five students are working AT or ABOVE the National Standard in Reading.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>
<u>WRITING</u>	<p>Writing in the junior school is looking good - we have all students showing progress - one student showing accelerated progress.</p> <ul style="list-style-type: none"> - There are no students working WELL BELOW the Curriculum Standard in Writing. - There are 28% - two students working BELOW the Curriculum Standard in Writing. - There are 57% - four students working AT the Curriculum Standard in Writing. - There is 14% - one student working ABOVE the Curriculum Standard in Writing. <p>There are 28% - two students WELL BELOW or BELOW the Curriculum Standard in Writing. There are 71% - five students AT or ABOVE the Curriculum Standard in Writing.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>
<u>MATHS</u>	<p>All students have progressed against the Curriculum. We would like to see students showing accelerated progress, this will be a focus for 2020.</p> <ul style="list-style-type: none"> - There are no students working WELL BELOW the Curriculum Standard in Maths. - There are no students working BELOW the Curriculum Standard in Maths. - There are 100% - seven students AT the Curriculum Standard in Maths. - There are no students ABOVE the Curriculum Standard in Maths. <p>There is 0% - no students working WELL BELOW or BELOW the Curriculum Standard in Maths. There are 100% - seven students working AT or ABOVE the Curriculum Standard in Maths.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>

YEAR 1 – 8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2020

READING

	Well Below	Below	At	Above	Total Students
Year 1		1	1	2	4
Year 2			1		1
Year 3		1		1	2
Year 4		1	2	2	5
Year 5			2		2
Year 6			5	1	6
Year 7		1	2	2	5
Year 8			1	5	6
Total students	0	4	16	11	31

OTJ Commentary - Overall

- There are 0 % - no students working **WELL BELOW** the Curriculum Standard in Reading.
 - There are 13% - four students working **BELOW** the Curriculum Standard in Reading.
 - There are 45% - 14 students working **AT** the Curriculum Standard in Reading.
 - There are 42% - 13 students working **ABOVE** the Curriculum Standard in Reading.
- 13% - four students are working WELL BELOW or BELOW the Curriculum Standard in Reading.
87% - 30 students are working AT or ABOVE the Curriculum Standard in Reading.

Note: total percentage may not add up to 100% due to rounding

YEAR 1 – 8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2020

WRITING

	Well Below	Below	At	Above	Total Students
Year 1		1	3		4
Year 2			1		1
Year 3		1		1	2
Year 4		1	2	2	5
Year 5			2		
Year 6		1	5		6
Year 7		2	3		5
Year 8			3	3	6
Total students		6	19	6	31

OTJ Commentary - Overall

- There is 0% - no students working **WELL BELOW** the Curriculum Standard in Writing.
 - There are 19% - six students working **BELOW** the Curriculum Standard in Writing.
 - There are 61% - 19 students working **AT** the Curriculum Standard in Writing.
 - There are 19% - six students working **ABOVE** the Curriculum Standard in Writing.
- There are 19% - six students are working **WELL BELOW** or **BELOW** the Curriculum Standard in Writing.
 There are 81% - 25 students are working **AT** or **ABOVE** the Curriculum Standard in Writing.

YEAR 1 – 8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2020

MATHS

	Well Below	Below	At	Above	Total Students
Year 1			4		4
Year 2			1		1
Year 3			2		2
Year 4		1	2	2	5
Year 5			2		2
Year 6		1	3	2	6
Year 7		1	3	1	
Year 8		1	2	3	6
Total students		4	19	8	31

OTJ Commentary - Overall

- There are no students working **WELL BELOW** the Curriculum Standard in Maths.
 - There are 13% - four students working **BELOW** the Curriculum Standard in Maths.
 - There are 61% - 19 students working **AT** the Curriculum Standard in Maths.
 - There are 26% - eight students working **ABOVE** the Curriculum Standard in Maths.
- There are 13% - four students are working **WELL BELOW** or **BELOW** the Curriculum Standard in Maths.
 There are 87% - 28 students are working **AT** or **ABOVE** the Curriculum Standard in Maths.

Note: total percentage may not add up to 100% due to rounding

YEAR 1-3 END OF YEAR STUDENT ACHIEVEMENT INFORMATION FOR CURRICULUM STANDARDS

READING: DECEMBER 2020

	Well Below	Below	At	Above	Total Students
Year 1		1	1	2	4
Year 2			1		1
Year 3		1		1	2
Total students		2	4	1	7

OTJ Commentary - Overall

- There are no students working **WELL BELOW** the Curriculum Standard in Reading.
 - There are 28% - two students working **BELOW** the Curriculum Standard in Reading.
 - There are 28% - two students working **AT** the Curriculum Standard in Reading.
 - There are 43% - three student working **ABOVE** the Curriculum Standard in Reading.
- There are 28% - two students **WELL BELOW** or **BELOW** the Curriculum Standard in Reading.
 There are 71% - five students **AT** or **ABOVE** the Curriculum Standard in Reading.

Note: total percentage may not add up to 100% due to rounding

YEAR 1-3 END OF YEAR STUDENT ACHIEVEMENT INFORMATION FOR CURRICULUM STANDARDS

WRITING: DECEMBER 2020

	Well Below	Below	At	Above	Total Students
Year 1		1	3		4
Year 2			1		1
Year 3		1		1	2
Total students		2	4	1	7

OTJ Commentary - Overall

- There are no students working **WELL BELOW** the Curriculum Standard in Writing.
 - There are 28% - two students working **BELOW** the Curriculum Standard in Writing.
 - There are 57% - four students working **AT** the Curriculum Standard in Writing.
 - There are 14% - one student working **ABOVE** the Curriculum Standard in Writing.
- There are 28% - two students **WELL BELOW** or **BELOW** the Curriculum Standard in Writing.
 There are 72% - five students **AT** or **ABOVE** the Curriculum Standard in Writing.

Note: total percentage may not add up to 100% due to rounding

YEAR 1-3 END OF YEAR STUDENT ACHIEVEMENT INFORMATION FOR CURRICULUM STANDARDS

MATHS: DECEMBER 2020

	Well Below	Below	At	Above	Total Students
Year 1			4		4
Year 2			1		1
Year 3			2		2
Total students			7		7

OTJ Commentary - Overall

- There are no students working **WELL BELOW** the Curriculum Standard in Maths.
 - There are no students working **BELOW** the Curriculum Standard in Maths.
 - There are 100% - seven students **AT** the Curriculum Standard in Maths.
 - There are no students **ABOVE** the Curriculum Standard in Maths.
- There no students working **WELL BELOW** or **BELOW** the Curriculum Standard in Maths.
 There are 100% - seven students working **AT** or **ABOVE** the Curriculum Standard in Maths.

Note: total percentage may not add up to 100% due to rounding

MALE/FEMALE ACHIEVEMENT IN RELATION TO CURRICULUM STANDARDS OTJ – DECEMBER 2020

READING END OF YEAR CURRICULUM REPORTING: MALE/FEMALES

	WELL BELOW		BELOW		AT		ABOVE		TOTAL
	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	
READING									
Year 1			1		1		2		4
Year 2					1				1
Year 3			1					1	2
Year 4			1			2	1	1	5
Year 5					2				2
Year 6			1		2	2		1	6
Year 7			1		1	2		1	5
Year 8						1	1	4	6
TOTALS			5		7	7	4	8	31

OTJ Commentary 16 male- 15 female

- There are no males working **WELL BELOW** the Curriculum Standard in Reading.
 - There are 31% - five males working **BELOW** the Curriculum Standard in Reading.
 - There are 44% - seven males working **AT** the Curriculum Standard in Reading.
 - There are 25% - four males working **ABOVE** the Curriculum Standard in Reading.
 - There are no females working **WELL BELOW** the Curriculum Standard in Reading.
 - There are no females working **BELOW** the Curriculum Standard in Reading.
 - There are 47% - seven females working **AT** the Curriculum Standard in Reading.
 - There are 53% - 15 females working **ABOVE** the Curriculum Standard in Reading.
- There are 31% - five males working **WELL BELOW or BELOW** the Curriculum Standard in Reading.
 There are 69% - 11 males working **AT or ABOVE** the Curriculum Standard in Reading.

There are no females working **WELL BELOW or BELOW** the Curriculum Standard in Reading.
 There are 100% - 15 females working **AT or ABOVE** the Curriculum Standard in Reading.

Note: total percentage may not add up to 100% due to rounding

WRITING END OF YEAR CURRICULUM STANDARD REPORTING: MALE/FEMALES

	WELL BELOW		BELOW		AT		ABOVE	
	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES
WRITING								
Year 1			1		3			4
Year 2					1			1
Year 3			1				1	2
Year 4			1			2	1	5
Year 5					2			
Year 6			1		2	3		6
Year 7			2			3		
Year 8					1	2		3
TOTALS			6		9	10	1	5
								31

OTJ Commentary 16 male- 15 female

- There are no males working **WELL BELOW** the Curriculum Standard in Writing.
 - There are 37% - six males working **BELOW** the Curriculum Standard in Writing.
 - There are 56% - nine males working **AT** the Curriculum Standard in Writing.
 - There is 7% - one male working **ABOVE** the Curriculum Standard in Writing.
 - There are no females working **WELL BELOW** the Curriculum Standard in Writing.
 - There are no females working **BELOW** the Curriculum Standard in Writing
 - There are 63% - ten females working **AT** the Curriculum Standard in Writing.
 - There are 33% - five females working **ABOVE** the Curriculum Standard in Writing.
- There are 37% - six males working **WELL BELOW** or **BELOW** the Curriculum Standard in Writing.
 There are 63% - ten males working **AT** or **ABOVE** the Curriculum Standard in Writing.
- There is 5% - one females working **WELL BELOW** or **BELOW** the Curriculum Standard in Writing.
 There are 95% - 20 females working **AT** or **ABOVE** the Curriculum Standard in Writing.

Note: total percentage may not add up to 100% due to rounding

MATHS END OF YEAR CURRICULUM STANDARD REPORTING: MALE/FEMALES

	WELL BELOW		BELOW		AT		ABOVE	
	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES
MATHS								
Year 1					4			
Year 2					1			
Year 3					1	1		
Year 4			1			2	1	1
Year 5					2			
Year 6			1		1	2	1	1
Year 7			1		1	2		1
Year 8				1		2	1	2
TOTALS			3	1	10	9	3	5
								31

OTJ Commentary 16 male- 15 female

- There no males working **WELL BELOW** the Curriculum Standard in Maths.
- There are 19% - three males working **BELOW** the Curriculum Standard in Maths.
- There are 62% - ten males working **AT** the Curriculum Standard in Maths.
- There are 19% - three males working **ABOVE** the Curriculum Standard in Maths.
- There are no females working **WELL BELOW** the Curriculum Standard in Maths.
- There is 7% - one female working **BELOW** the Curriculum Standard in Maths
- There are 56% - nine females working **AT** the Curriculum Standard in Maths.
- There are 31% - five females working **ABOVE** the Curriculum Standard in Maths.

There are 19% - three males working **WELL BELOW** or **BELOW** the Curriculum Standard in Maths.
There are 81% - 13 males working **AT** or **ABOVE** the Curriculum Standard in Maths.

There is 7% - one female working **WELL BELOW** or **BELOW** the Curriculum Standard in Maths.
There are 93% - 14 females working **AT** or **ABOVE** the Curriculum Standard in Maths.

Note: total percentage may not add up to 100% due to rounding

TARGETS REPORT

Note:

- All students identified as not achieving school and curriculum expectations are continually monitored - they are identified against our CAAPS Plan and suitable programmes and support are put in place for them. We plan for each child as an individual in order to maximise their learning - no matter what level.
- Change in student cohorts has again had an impact on our data - with transient students either moving into or away from Waiwera South School - so all the students are not necessarily the same, thus affecting data. Data also includes ESOL students.

LITERACY



Baseline data:

Shifting our students so they are working at or above their expected curriculum level continues to be a focus across the school in Reading and Writing as does reducing the gender gap. The gap is more significant in reading with 91% of girls compared to 71% of boys reading at or above their expected curriculum level. Writing is much less of a gap with 76% of girls and 69% of boys achieving at or above their expected level.

We had no specific annual target for Reading - as we had it incorporated into our **literacy target**.

Analysis of our 2019 data showed we had 79% reading At or Above across the whole school, that gave us 21% reading Well Below or Below.

There was a boy/girl discrepancy in the data with 76% of girls reading At or Above and 69% of boys. Our small numbers have an impact as there were only 17 boys and 21 girls so a slight change can make a big difference to the data.

Shifting our students into At and Above continued to be a focus across the school in Reading as does reducing the gender gap.

Results 2020

Analysis shows our data is improved on last year in reading, we have 87% reading at or above the expected level, all children have made acceptable or better than acceptable progress with three children showing accelerated progress and two on the cusp of showing acceleration. .

In the yr 1-3 cohort we have no students reading at the well below level and 28% reading below, in the yr 4-8 group there is 8% reading below or well below.

There is still a gender gap in the reading data - with all students who are reading below the expected level being male. We have 21% of males not achieving at the level we would like them to be. But 100% of females are achieving at the expected level. This will continue to be an area of focus - we have had a huge focus on reading for enjoyment and every child reads every school day in a non instructional setting - The change in attitude towards reading in this period has been significant.

WRITING



Annual Target 2:

Target 2 Improve and enhance Literacy practice and achievement across the school through our continued involvement in the ALL programme, making explicit links between reading and writing to strengthen both areas.

- We would like to see accelerated progress for the students who are achieving below the expected level, to move more children so they are working ABOVE their expected curriculum level

Baseline data: Writing

Analysis of 2019 data again shows a boy/girl discrepancy in the data with 95% of girls Achieving at or Above in Writing and only 70% of the boys.

Shifting our students into At and Above continues to be a focus across the school in Reading and Writing as does reducing the gender gap

Target:

We would like to see accelerated progress for all students working **BELOW**, also moving some of our students from **AT** to **ABOVE**.

Results 2020

Results for writing were pleasing but the raw data doesn't show the real picture- change in student cohort had quite a significant impact on the numbers - we had a good shift in some of our 'stable' students. We had 84% of our students working at or above their expected curriculum level. Looking at individual data you can also see significant improvement in individuals - this is not relayed through whole school data due to changes in the students through population change. There were 5 children (16%) who showed accelerated growth.

The gender gap is still significant with 95% of females achieving at or above and 63% of males - it continues to be a focus for us to get more boys achieving at a higher level in Writing.

**Target 3** Focus on maths pedagogy and curriculum delivery to improve outcomes for all students

- We would like to see accelerated learning within the students working **BELOW** the expected curriculum level, a goal is to move these students so they are working at their expected level in Maths. We would also like to move more students so they are working above their expected level in maths.

Baseline data:

Analysis of 2019 data showed 72% of our students were achieving At or Above the expected levels, we have had a school wide focus on number knowledge and basic facts. Maths continued to be the one area where we do not have a significant gender gap, with 71% of boys and 76% of girls achieving At or Above.

End of Year

Our end of year data shows our children have continued to make good progress within the curriculum, we had 87% working at or above in Maths - this is a good improvement on last year's data. In the year 1-3 cohort there are 100% achieving at or above where we would like them which is excellent - yr 4-8 cohort where we have 17% achieving below expected levels.

This is an area where we will be looking - population change has had a bit of an impact on this but we do need to think about how we are going to raise the achievement levels of all our students in maths.

The gender gap has increased again this year in maths with 81% of males and 93% of females achieving At or Above their expected levels, again the transient children and change in cohort has effected this.

WHAT ARE WE DOING FOR OUR TARGET STUDENTS AND TO ENSURE ACCELERATION OF ALL STUDENTS?

- Maintain teacher/student ratio across all classrooms
- Guided reading lessons in classes three-five times a week for students (depending on achievement level with reading)
- PMP in the junior school
- Parent/volunteer help in the Junior Room for one on one help with identified students.
- Strategically implementing use of technology in classrooms
- Providing opportunities to create/promote language learning
- Outside agencies including RTLB, RT:lit and Health Nurse working in the school with student/s
- RLLit referrals where and when required
- Individual literacy plans made for student/s
- Individual Education Plans (IEPs) for student/s - this involves parents and outside agencies as required
- Risk registers filled in and evaluated termly. Teachers always referring to these.
- CAAPs (Curriculum and Achievement Plan) helping to guide achievement judgements for students.
- Good discussions happening with teachers and outside Ministry agencies eg RT:Lit about students. We take ownership for all students as teachers.
- Teacher's planning is meeting the needs of the students for the levels they are at
- Targetted Maths programme to be continued in class with identified students in 2021
- Maths knowledge to continue to be a focus for all students
- Any student deemed to not be meeting our expected achievement or we feel needs monitoring for any reason is on the Risk Register.
- Observations of teachers at other schools by teachers to help build up knowledge banks
- Hopefully we will be accepted into Year 3 of ALL - to ensure the consolidation of the good progress made in Writing
- Funding sought through a variety of sources to ensure all children getting the support they need - teacher aide hours funded through RTLB and URF

Waiwera South School

Kiwisport

For the Year ended 31 December 2020

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2020, the school received total Kiwisport funding of \$539. The funding was spent on a South Otago District Sports Activator and sports equipment. Although there was no notable increase in the number of students participating in organised sport, the skill level of those students already involved in sport has notably increased. (2019: \$624 spent on a South Otago District Sports Activator).

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAIWERA SOUTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Waiwera South School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, 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 17, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14 September 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on the title page and pages 18 to 35, 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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand