



## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	3858
<b>Principal:</b>	Kaz Bissett
<b>School Address:</b>	16 May St, Waiwera South, Clinton
<b>School Postal Address:</b>	RD2, Clinton 9584
<b>School Phone:</b>	03 415 7973
<b>School Email:</b>	<a href="mailto:office@waiwerasouth.school.nz">office@waiwerasouth.school.nz</a>

# WAIWERA SOUTH SCHOOL

Annual Report - For the year ended 31 December 2021

## Index

Page	Statement
------	-----------

<b>Financial Statements</b>	
-----------------------------	--

<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 16</a>	Notes to the Financial Statements

<b>Other Information</b>	
--------------------------	--

Analysis of Variance	
----------------------	--

Kiwisport	
-----------	--

Independent Auditor's Report	
------------------------------	--

# Waiwera South School

## Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the School.

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

Craig Whiteside

Full Name of Presiding Member



Signature of Presiding Member

01-Jun-2022

Date:

Karyn Bissett

Full Name of Principal



Signature of Principal

31-May-2022

Date:

# Waiwera South School

## Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Craig Whiteside	Presiding Member	Elected	Sep 2022
Kaz Bissett	Principal ex Officio		
Sandra Campbell	Parent Representative	Elected	Sep 2022
Larney Miller	Parent Representative	Elected	Sep 2022
Ken Campbell	Parent Representative	Elected	Sep 2022
Darrell Wendelgelst	Parent Representative	Co-opted	Sep 2022
Lauren Chapman	Staff Representative	Elected	Sep 2022



# Waiwera South School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	421,512	354,601	445,126
Locally Raised Funds	3	70,224	56,400	142,544
Interest Income		87	-	99
		491,823	411,001	587,769
<b>Expenses</b>				
Locally Raised Funds	3	9,153	16,120	34,846
Learning Resources	4	295,449	263,159	283,151
Administration	5	45,040	55,146	39,400
Finance		1,303	-	-
Property	6	105,403	120,338	126,268
Depreciation	9	24,530	7,200	15,740
Loss on Disposal of Property, Plant and Equipment		-	-	2,586
		480,878	461,963	501,991
<b>Net Surplus /(Deficit) for the year</b>		10,945	(50,962)	85,778
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		10,945	(50,962)	85,778

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		275,019	275,019	188,372
Total comprehensive revenue and expense for the year		10,945	(50,962)	85,778
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	869
Contribution -Te Mana Tuhono		7,340	-	-
<b>Equity at 31 December</b>		293,304	224,057	275,019
Retained Earnings		293,304	224,057	275,019
<b>Equity at 31 December</b>		293,304	224,057	275,019

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	142,422	79,684	126,846
Accounts Receivable	8	28,067	25,284	25,284
GST Receivable		1,384	6,256	6,256
Prepayments		7,114	5,053	5,053
Funds owing for Capital Works Projects	14	6,271	-	-
		185,258	116,277	163,439
<b>Current Liabilities</b>				
Accounts Payable	10	42,050	32,152	32,152
Revenue Received in Advance	11	240	-	-
Finance Lease Liability	13	4,993	4,336	4,336
Funds held for Capital Works Projects	14	-	24,351	24,351
		47,283	60,839	60,839
<b>Working Capital Surplus/(Deficit)</b>		137,975	55,438	102,600
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	184,689	194,413	195,713
		184,689	194,413	195,713
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	23,125	14,063	11,563
Finance Lease Liability	13	6,235	11,731	11,731
		29,360	25,794	23,294
<b>Net Assets</b>		293,304	224,057	275,019
<b>Equity</b>		293,304	224,057	275,019

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 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		125,847	76,000	140,298
Locally Raised Funds		74,422	56,400	126,310
Goods and Services Tax (net)		4,872	-	(2,210)
Payments to Employees		(73,524)	(62,496)	(66,047)
Payments to Suppliers		(66,410)	(111,166)	(110,620)
Interest Received		87	-	99
Net cash from/(to) Operating Activities		65,294	(41,262)	87,830
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(6,166)	(5,900)	(64,411)
Net cash (to)/from Investing Activities		(6,166)	(5,900)	(64,411)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	869
Finance Lease Payments		(5,020)	-	(4,407)
Funds Administered on Behalf of Third Parties		(38,532)	-	24,351
Net cash from/(to) Financing Activities		(43,552)	-	20,813
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>15,576</b>	<b>(47,162)</b>	<b>44,232</b>
Cash and cash equivalents at the beginning of the year	7	126,846	126,846	82,614
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>142,422</b>	<b>79,684</b>	<b>126,846</b>

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 2021

#### 1. Statement of Accounting Policies

##### 1.1. 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 is of the view that the School is a public benefit entity for financial reporting purposes.

##### 1.2. Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical Maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

**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.

**1.3. Revenue Recognition****Government Grants**

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers Salaries Grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**Other Grants**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**1.4. 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.

**1.5. 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.

**1.6. 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.

**1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.



### 1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### 1.9. 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, furniture and equipment and information and communication technology are depreciated over their estimated useful lives on a straight line basis. Library resource, furniture and equipment and information and technology 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

### 1.10. 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.



**1.11. 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.

**1.12. Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**1.13. Revenue Received in Advance**

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

**1.14. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**1.15. Financial Instruments**

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

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

**1.16. 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.

**1.17. 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.

**1.18. Budget Figures**

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

**1.19. Services received in-kind**

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

**2. Government Grants**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	110,800	76,000	105,398
Teachers' Salaries Grants	233,603	202,403	228,630
Use of Land and Buildings Grants	59,322	76,198	76,198
Other MoE Grants	17,787	-	34,900
	421,512	354,601	445,126

**3. Locally Raised Funds**

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	51,276	18,000	29,589
Fees for Extra Curricular Activities	1,524	1,000	1,165
Trading	3,518	2,000	2,690
Fundraising & Community Grants	10,649	18,500	75,299
Other Revenue	3,257	16,900	33,801
	70,224	56,400	142,544
<b>Expenses</b>			
Extra Curricular Activities Costs	2,353	4,620	4,633
Trading	4,495	5,000	4,233
Fundraising & Community Grant Costs	2,305	2,500	3,907
Other Locally Raised Funds Expenditure	-	4,000	22,073
	9,153	16,120	34,846
<i>Surplus / (Deficit) for the year Locally raised funds</i>	61,071	40,280	107,698

**4. Learning Resources**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	7,481	13,700	7,784
Equipment Repairs	4,105	-	447
Information and Communication Technology	240	2,000	1,216
Library Resources	54	60	83
Employee Benefits - Salaries	278,797	242,399	272,099
Staff Development	4,772	5,000	1,522
	295,449	263,159	283,151

**5. Administration**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,145	3,700	3,430
Board Fees	990	4,000	1,430
Board Expenses	802	1,000	1,098
Communication	130	180	110
Consumables	1,508	2,250	1,282
Operating Lease	144	6,340	432
Other	9,172	8,180	9,428
Employee Benefits - Salaries	19,463	18,000	14,665
Insurance	4,403	4,500	3,547
Service Providers, Contractors and Consultancy	4,283	6,996	3,978
	45,040	55,146	39,400

**6. Property**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	1,870	540	1,066
Consultancy and Contract Services	6,969	15,600	14,502
Cyclical Maintenance Provision	11,562	2,500	11,563
Grounds	6,222	1,000	3,907
Heat, Light and Water	7,761	12,000	11,200
Rates	1,366	1,400	1,337
Repairs and Maintenance	3,106	6,000	1,754
Use of Land and Buildings	59,322	76,198	76,198
Security	826	600	842
Employee Benefits - Salaries	6,399	4,500	3,899
	<b>105,403</b>	<b>120,338</b>	<b>126,268</b>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

**7. Cash and Cash Equivalents**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	142,422	79,684	126,846
Cash and cash equivalents for Statement of Cash Flows	<b>142,422</b>	<b>79,684</b>	<b>126,846</b>

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

Of the \$142,422 Cash and Cash Equivalents, \$26,368 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

**8. Accounts Receivable**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	845	4,803	4,803
Receivables from the Ministry of Education	740	-	-
Banking Staffing Underuse	10,750	-	-
Teacher Salaries Grant Receivable	15,732	20,481	20,481
	<b>28,067</b>	<b>25,284</b>	<b>25,284</b>
Receivables from Exchange Transactions	845	4,803	4,803
Receivables from Non-Exchange Transactions	27,222	20,481	20,481
	<b>28,067</b>	<b>25,284</b>	<b>25,284</b>

**9. Property, Plant and Equipment**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	142,984	-	-	-	(12,189)	<b>130,795</b>
Furniture and Equipment	16,398	1,060	-	-	(2,486)	<b>14,972</b>
Information and Communication Technology	15,011	11,642	-	-	(4,483)	<b>22,170</b>
Leased Assets	15,352	-	-	-	(4,525)	<b>10,827</b>
Library Resources	5,968	804	-	-	(847)	<b>5,925</b>
<b>Balance at 31 December 2021</b>	<b>195,713</b>	<b>13,506</b>	<b>-</b>	<b>-</b>	<b>(24,530)</b>	<b>184,689</b>

The net carrying value of equipment held under a finance lease is \$10,827 (2020: \$15,352)



	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	191,759	(60,964)	130,795	191,759	(48,775)	142,984
Furniture and Equipment	94,796	(79,824)	14,972	93,736	(77,338)	16,398
Information and Communication Technology	83,285	(61,115)	22,170	71,643	(56,632)	15,011
Leased Assets	20,051	(9,224)	10,827	20,051	(4,699)	15,352
Library Resources	34,249	(28,324)	5,925	33,445	(27,477)	5,968
<b>Balance at 31 December</b>	<b>424,140</b>	<b>(239,451)</b>	<b>184,689</b>	<b>410,634</b>	<b>(214,921)</b>	<b>195,713</b>

**10. Accounts Payable**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	14,263	3,014	3,014
Accruals	4,145	8,304	8,304
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	23,280	20,480	20,480
Employee Entitlements - Leave Accrual	362	354	354
	<b>42,050</b>	<b>32,152</b>	<b>32,152</b>
Payables for Exchange Transactions	42,050	32,152	32,152
	<b>42,050</b>	<b>32,152</b>	<b>32,152</b>

The carrying value of payables approximates their fair value.

**11. Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Revenue in Advance	240	-	-
	<b>240</b>	<b>-</b>	<b>-</b>

**12. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	11,563	11,563	-
Increase/ (decrease) to the Provision During the Year	11,562	2,500	11,563
Provision at the End of the Year	<b>23,125</b>	<b>14,063</b>	<b>11,563</b>
Cyclical Maintenance - Term	23,125	14,063	11,563
	<b>23,125</b>	<b>14,063</b>	<b>11,563</b>

**13. Finance Lease Liability**

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	5,867	6,902	6,902
Later than One Year and no Later than Five Years	6,751	15,378	15,378
Future Finance Charges	(1,390)	(6,213)	(6,213)
	<b>11,228</b>	<b>16,067</b>	<b>16,067</b>
<b>Represented by:</b>			
Finance lease liability - Current	4,993	4,336	4,336
Finance lease liability - Term	6,235	11,731	11,731
	<b>11,228</b>	<b>16,067</b>	<b>16,067</b>

**14. Funds Held for Capital Works Projects**

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Solar Panels	24,351	644	(25,517)	-	(522)
Playground Upgrade	-	-	(24,851)	-	(24,851)
Veranda Roofing Replacement	-	19,102	-	-	19,102
Totals	24,351	19,746	(50,368)	-	(6,271)

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

19,102
(25,373)
<u>(6,271)</u>

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Replace Ceiling, Windows, Joinery & Switchboard.	-	6,697	(7,569)	872	-
Solar Panels	-	31,622	(7,271)	-	24,351
SIP: Turf & Playground Upgrade	-	23,400	(85,000)	61,600	-
Totals	-	61,719	(99,840)	62,472	24,351

**15. Related Party Transactions**

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

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

**16. Remuneration***Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	990	1,430
<i>Leadership Team</i>		
Remuneration	111,047	109,008
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>112,037</u>	<u>110,438</u>

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance (three members) and Property (three members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal*

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	100-110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

*Other Employees*

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	-	-

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

**17. Compensation and Other Benefits Upon Leaving**

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

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

**18. Contingencies**

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

**Holidays Act Compliance – schools payroll**

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

**19. Commitments****(a) Capital Commitments**

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) Contract to upgrade the playground with estimated costs of \$93,000. The project has been extended with \$23,400 received from the Ministry of Education and a further \$26,600 SIP funding anticipated, and the Board of Trustees has contributed \$61,600 to date. There has been \$109,851 spent on the project to date; and

(b) \$35,715 contract to install solar panels. This project is fully funded by the Ministry and \$32,265 has been received of which \$32,787 has been spent on the project to balance date. Further funding has been received in 2022. This project has been approved by the Ministry; and

(c) \$23,724 contract to replace the veranda roof. The project is fully funded by the Ministry and \$19,102 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$24,351)



**(b) Operating Commitments**

As at 31 December 2021 the Board has not entered into any operating contracts.

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

	2021 Actual \$	2020 Actual \$
No later than One Year	1,035	1,380
Later than One Year and No Later than Five Years	1,725	690
	<u>2,760</u>	<u>2,070</u>

**20. Financial Instruments**

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

**Financial assets measured at amortised cost**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	142,422	79,684	126,846
Receivables	28,067	25,284	25,284
Total Financial assets measured at amortised cost	<u>170,489</u>	<u>104,968</u>	<u>152,130</u>

**Financial liabilities measured at amortised cost**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	42,050	32,152	32,152
Finance Leases	11,228	16,067	16,067
Total Financial liabilities measured at amortised Cost	<u>53,278</u>	<u>48,219</u>	<u>48,219</u>

**21. Events After Balance Date**

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

**22. Comparatives**

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

**23. COVID 19 Pandemic on going implications****Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

**Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

**Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

**Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

**24. New Service Provider**

Waiwera South School changed financial service provider in 2021 and, due to this change, some prior year figures may not be directly comparable.





# WAIWERA SOUTH SCHOOL

## STUDENT ACHIEVEMENT

## INFORMATION

## END YEAR (DECEMBER) 2021

ANALYSIS OF VARIANCE

### Information Page

This reporting covers all students at Waiwera South School in December 2021 except our New Entrant who has recently enrolled. 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 means we have a very different cohort of children being reported on when compared to 2020. Only 19 of the 33 students included in this year's data were in last year's data.


- 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

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

There are 34 pupils currently enrolled at Waiwera South our roll has been reasonably stable since after June 1 - Dairy Moving Day.

All students are making progress against the Curriculum - we have several cohorts that we have identified as targeted learners and have put programmes and systems in place for these learners. We have RTLB and MOE support for some learners, this is employing Bronwyn almost full time, she is topped up where needed by the BOT.

## YEAR 1-8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2021 (COMPARED AGAINST JULY 2020)

CURRICULUM STANDARD	BASED ON 33 STUDENTS <small>(31 STUDENTS IN DECEMBER 2020)</small>
 <p><b>Baseline data:</b> Shifting our students so they are working at or above their expected curriculum level continues to be a focus across the school in Literacy. In Reading, 87% of our students are reading at or above, but there is a significant gender difference with only 69% of males achieving this compared to 100% of females.</p> <p>Writing also shows a significant gender difference with 95% of females and 63% of males achieving at or above their expected level. This gives an overall 84% of students achieving at or above their expected level.</p> <p>We want all students to be challenged so they are achieving their potential.</p> <p><b>Annual Target 2:</b> Improve and enhance Literacy practice and achievement across the school through, making explicit links between reading and writing to strengthen both areas.</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- We would like to see all students pushing themselves to achieve to their potential.</li> </ul>	<p>Writing also shows a significant gender difference with 95% of females and 63% of males achieving at or above their expected level. This gives an overall 84% of students achieving at or above their expected level.</p> <p>We want all students to be challenged so they are achieving their potential.</p> <p><b>Annual Target 2:</b> Improve and enhance Literacy practice and achievement across the school through, making explicit links between reading and writing to strengthen both areas.</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- We would like to see all students pushing themselves to achieve to their potential.</li> </ul>
<p><b><u>READING</u></b></p>	<p>All children have shown progress against the Curriculum,</p> <ul style="list-style-type: none"> <li>- There are 21% - seven <b>(11% - four)</b> students working <b>TOWARDS</b> the Curriculum Standard in Reading.</li> <li>- There are 45% - 15 <b>(45% - 14)</b> students working <b>AT</b> the Curriculum Standard in Reading.</li> <li>- There are 33% - 11 <b>(30% - 11)</b> students working <b>ABOVE</b> the Curriculum Standard in Reading.</li> </ul> <p>21% - seven <b>(11% - four)</b> students are working TOWARDS the Curriculum Standard in Reading. 79% - 26 <b>(87% - 28)</b> 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><b><u>WRITING</u></b></p>	<p>All children have shown progress against the Curriculum - we have already identified writing as an area where we need to put considerable resourcing - the mid year data confirms what we had identified through knowing our learner needs. Our change in cohort has had a significant impact on our data.</p> <ul style="list-style-type: none"> <li>- There are 42% - 14 <b>(16% - 5)</b> students working <b>TOWARDS</b> the Curriculum Standard in Writing.</li> <li>- There are 48% - 16 <b>(61% - 19)</b> students working <b>AT</b> the Curriculum Standard in Writing.</li> <li>- There 9% - three <b>(23% - seven)</b> students working <b>ABOVE</b> the Curriculum Standard in Writing.</li> </ul> <p>There are 42% - 14 <b>(16% - 5)</b> students are working <b>WELL BELOW</b> or <b>BELOW</b> the Curriculum Standard in Writing. There are 58% - 19 <b>(84% - 26)</b> students are working <b>AT</b> or <b>ABOVE</b> the Curriculum Standard in Writing.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>





### Annual Target 3:

Focus on maths pedagogy and curriculum delivery to improve outcomes for all students. Involvement in ALiM in 2021.

- To see all students continue to enjoy maths and make good progress, being pushed to achieve to their potential.
- We would like to see accelerated learning for the students working **BELOW** the expected curriculum level, a goal is to move these students so they are working at or above their expected level in Maths. We would also like to move more students so they are working above their expected level in maths.

### MATHS

All students have shown steady progress against the curriculum, we have been involved in the ALiM programme with four students showing significant progress. .

- There are 18% - six (13% - four) students working **TOWARDS** the Curriculum Standard in Maths.
- There are 67% - 22 (61% - 19) students working **AT** the Curriculum Standard in Maths.
- There are 15% - five (26% - eight) students working **ABOVE** the Curriculum Standard in Maths.

There are 18% - six (13% - four) students are working **TOWARDS** the Curriculum Standard in Maths.

There are 82% - 27 (84% - 26) students are working **AT** or **ABOVE** the Curriculum Standard in Maths.

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

The 2021 end of year data is shown black and the 2020 end of year 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 12 STUDENTS</u>
<u>READING</u>	<p>All students have shown improvement and progress against the Curriculum - .</p> <ul style="list-style-type: none"> <li>- There are 33% - four students working <b>TOWARDS</b> the Curriculum Standard in Reading.</li> <li>- There are 50% - six students working <b>AT</b> the Curriculum Standard in Reading.</li> <li>- There are 17% - two students working <b>ABOVE</b> the Curriculum Standard in Reading.</li> </ul> <p>33% - four students are working WELL BELOW or BELOW the Curriculum Standard in Reading. 67% - eight 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>
<u>WRITING</u>	<p>Writing in the junior school is an area we are focusing on - all students are showing progress - we have begun Structured Literacy across the school - we hope this will have an impact on Junior writing/literacy levels</p> <ul style="list-style-type: none"> <li>- There are 58% - seven students working <b>TOWARDS</b> the Curriculum Standard in Writing.</li> <li>- There are 33% - three students working <b>AT</b> the Curriculum Standard in Writing.</li> <li>- There is 8% - one student working <b>ABOVE</b> the Curriculum Standard in Writing.</li> </ul> <p>There are 58% - seven students <b>TOWARDS</b> the Curriculum Standard in Writing. There are 42% - five students <b>AT</b> or <b>ABOVE</b> 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 continued to progress against the Curriculum.</p> <ul style="list-style-type: none"> <li>- There is 8% - one student working <b>TOWARDS</b> the Curriculum Standard in Maths.</li> <li>- There are 67% - eight students <b>AT</b> the Curriculum Standard in Maths.</li> <li>- There are 25% - three students <b>ABOVE</b> the Curriculum Standard in Maths.</li> </ul> <p>There is 8% - one student working <b>TOWARDS</b> the Curriculum Standard in Maths. There are 92% - 11 students working <b>AT</b> or <b>ABOVE</b> the Curriculum Standard in Maths.</p> <p><i>Note: total percentage may not add up to 100% due to rounding</i></p>

# YEAR 4-6 END OF YEAR 5 STUDENT ACHIEVEMENT INFORMATION FOR CURRICULUM STANDARDS

<u>CURRICULUM STANDARD</u>	<u>BASED ON 21 STUDENTS</u>
<u>READING</u>	<p>All students have shown improvement and progress against the Curriculum -</p> <ul style="list-style-type: none"> <li>- There is 5% - one student working well below the Curriculum Standard in Reading.</li> <li>- There are 14% - three students working <b>TOWARDS</b> the Curriculum Standard in Reading.</li> <li>- There are 41% - nine students working <b>AT</b> the Curriculum Standard in Reading.</li> <li>- There are 41% - nine students working <b>ABOVE</b> the Curriculum Standard in Reading.</li> </ul> <p>14% - four students are working WELL BELOW or BELOW the Curriculum Standard in Reading. 82% - 18 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>
<u>WRITING</u>	<p>Writing is an area we are focusing on - all students are showing progress - we have begun Structured Literacy across the school - we hope this will have an impact on all writing/literacy levels</p> <ul style="list-style-type: none"> <li>- There is 5% - one student working well below the Curriculum Standard in Writing</li> <li>- There are 29% - six students working <b>TOWARDS</b> the Curriculum Standard in Writing.</li> <li>- There are 57% - 12 students working <b>AT</b> the Curriculum Standard in Writing.</li> <li>- There are 10% - 2 students working <b>ABOVE</b> the Curriculum Standard in Writing.</li> </ul> <p>There are 33% - seven students <b>TOWARDS</b> the Curriculum Standard in Writing. There are 67% - 14 students <b>AT</b> or <b>ABOVE</b> 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 continued to progress against the Curriculum.</p> <ul style="list-style-type: none"> <li>- There are 10% - two students working well below the Curriculum Standard in</li> <li>- There are 14% - three students working <b>TOWARDS</b> the Curriculum Standard in Maths.</li> <li>- There are 67% - 14 students <b>AT</b> the Curriculum Standard in Maths.</li> <li>- There are 10% - two students <b>ABOVE</b> the Curriculum Standard in Maths.</li> </ul> <p>There are 24% - five students working <b>TOWARDS</b> the Curriculum Standard in Maths. There are 76% - 16 students working <b>AT</b> or <b>ABOVE</b> 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 2021

### READING

	Well Below	Below	At	Above	Total Students
Year 1		2	3	1	6
Year 2		1	1	1	3
Year 3		1	2		3
Year 4	1			2	3
Year 5			3	2	5
Year 6			2		2
Year 7			3	3	6
Year 8		2	1	2	
<b>Total students</b>	1	6	15	11	33

### OTJ Commentary - Overall

- There is 3% - one student working **WELL BELOW** the Curriculum Standard in Reading.
  - There are 18% - six students working **TOWARDS** the Curriculum Standard in Reading.
  - There are 45% - 15 students working **AT** the Curriculum Standard in Reading.
  - There are 33% - 11 students working **ABOVE** the Curriculum Standard in Reading.
- 21% - seven students are working **TOWARDS** the Curriculum Standard in Reading.  
 79% - 26 students are working **AT or ABOVE** the Curriculum Standard in Reading.



YEAR 1 – 8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2021WRITING

	Well Below	Below	At	Above	Total Students
Year 1		3	2	1	6
Year 2		2	1		3
Year 3		2	1		3
Year 4	1			2	3
Year 5		3	2		5
Year 6		1	1		2
Year 7			6		6
Year 8		2	3		5
Total students	1	13	16	3	33

OTJ Commentary - Overall

- There is 3% - one student working **WELL BELOW** the Curriculum Standard in Writing.
- There are 39% - 34 students working **TOWARDS** the Curriculum Standard in Writing.
- There are 48% - 16 students working **AT** the Curriculum Standard in Writing.
- There 9% - three students working **ABOVE** the Curriculum Standard in Writing.

There are 42% - 14 students are working **WELL BELOW** or **BELOW** the Curriculum Standard in Writing.

There are 58% - 19 students are working **AT** or **ABOVE** the Curriculum Standard in Writing.

YEAR 1 – 8 CURRICULUM STANDARDS OTJ INFORMATION – DECEMBER 2021MATHS

	Well Below	Below	At	Above	Total Students
Year 1			5	1	6
Year 2			1	2	3
Year 3		1	2		3
Year 4	1	1	1		3
Year 5		2	1	2	5
Year 6			2		
Year 7			6		
Year 8	1		4		5
Total students	2	4	22	5	<b>33</b>

OTJ Commentary - Overall

- There are 6% - two students working **WELL BELOW** the Curriculum Standard in Maths.
- There are 12% - four students working **TOWARDS** the Curriculum Standard in Maths.
- There are 67% - 22 students working **AT** the Curriculum Standard in Maths.
- There are 15% - five students working **ABOVE** the Curriculum Standard in Maths.

There are 18% - six students working **TOWARDS** the Curriculum Standard in Maths.

There are 82% - 27 students working **AT** or **ABOVE** the Curriculum Standard in Maths.

**MALE/FEMALE ACHIEVEMENT IN RELATION TO CURRICULUM STANDARDS OTJ – DECEMBER 2021**  
**READING END OF YEAR CURRICULUM REPORTING: MALE/FEMALES**

	WELL BELOW		BELOW		AT		ABOVE		TOTAL
	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	
<b>READING</b>									
<i>Year 1</i>			2		3		1		6
<i>Year 2</i>			1		1		1		3
<i>Year 3</i>			1		2				3
<i>Year 4</i>	1							2	3
<i>Year 5</i>					1	2	1	1	5
<i>Year 6</i>					2				2
<i>Year 7</i>					2	1	1	2	6
<i>Year 8</i>			1	1	1			2	5
<b>TOTALS</b>	<b>1</b>		<b>5</b>	<b>1</b>	<b>12</b>	<b>3</b>	<b>4</b>	<b>7</b>	<b>31</b>

**OTJ Commentary 22 male- 11 female**

- There is 5% - one male working **WELL BELOW** the Curriculum Standard in Reading.
- There are 23% - five males working **BELOW** the Curriculum Standard in Reading.
- There are 55% - 12 males working **AT** the Curriculum Standard in Reading.
- There are 18% - four males working **ABOVE** the Curriculum Standard in Reading.
- There are no females working **WELL BELOW** the Curriculum Standard in Reading.
- There is 9% - one female working **BELOW** the Curriculum Standard in Reading.
- There are 27% - three females working **AT** the Curriculum Standard in Reading.
- There are 63% - seven females working **ABOVE** the Curriculum Standard in Reading.

There are 27% - six males working **WELL BELOW or BELOW** the Curriculum Standard in Reading.  
 There are 73% - 16 males working **AT or ABOVE** the Curriculum Standard in Reading.

There is 9% - one female working **WELL BELOW or BELOW** the Curriculum Standard in Reading.  
 There are 91% - 10 females working **AT or ABOVE** the Curriculum Standard in Reading.

## WRITING END OF YEAR CURRICULUM STANDARD REPORTING: MALE/FEMALES

	WELL BELOW		BELOW		AT		ABOVE		TOTAL
	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	
<b><u>WRITING</u></b>									
Year 1			3		2		1		6
Year 2			2		1				3
Year 3			2		1				3
Year 4	1							2	3
Year 5			1	2	1	1			5
Year 6			1		1				2
Year 7					3	3			6
Year 8			1	1	1	2			5
<b>TOTALS</b>	<b>1</b>		<b>10</b>	<b>3</b>	<b>10</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>33</b>

### **OTJ Commentary 22 male- 11 female**

- There is 5% - one male working **WELL BELOW** the Curriculum Standard in Writing.
- There are 45% - ten males working **BELOW** the Curriculum Standard in Writing.
- There are 45% - ten males working **AT** the Curriculum Standard in Writing.
- There is 5% - one male working **ABOVE** the Curriculum Standard in Writing.
  
- There are no females working **WELL BELOW** the Curriculum Standard in Writing.
- There are 27% - three females working **BELOW** the Curriculum Standard in Writing
- There are 55% - six females working **AT** the Curriculum Standard in Writing.
- There are 18% - two females working **ABOVE** the Curriculum Standard in Writing.
  
- There are 50% - 11 males working **WELL BELOW** or **BELOW** the Curriculum Standard in Writing.
- There are 50% - 11 males working **AT or ABOVE** the Curriculum Standard in Writing.
  
- There are 27% - three females working **WELL BELOW or BELOW** the Curriculum Standard in Writing.
- There are 73% - eight females working **AT** or **ABOVE** the Curriculum Standard in Writing.

# **MAIHS END OF YEAR CURRICULUM STANDARD REPORTING: MALE/FEMALES**

	WELL BELOW		BELOW		AT		ABOVE		TOTAL
	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	MALES	FEMALES	
<b><u>MATHS</u></b>									
<b>Year 1</b>					5		1		6
<b>Year 2</b>					1		2		3
<b>Year 3</b>			1		2				3
<b>Year 4</b>			1	1		1			3
<b>Year 5</b>			1	1		1	1	1	5
<b>Year 6</b>					2				2
<b>Year 7</b>					3	3			6
<b>Year 8</b>		1	1		1	2			5
<b>TOTALS</b>		<b>1</b>	<b>4</b>	<b>2</b>	<b>14</b>	<b>7</b>	<b>4</b>	<b>1</b>	<b>33</b>

## **OTJ Commentary 22 male- 11 female**

- There are no males working **WELL BELOW** the Curriculum Standard in Maths.
  - There are 18% - four males working **BELOW** the Curriculum Standard in Maths.
  - There are 64% - 14 males working **AT** the Curriculum Standard in Maths.
  - There are 18% - four males working **ABOVE** the Curriculum Standard in Maths.
  - There is 9% - one female working **WELL BELOW** the Curriculum Standard in Maths.
  - There are 18% - two females working **BELOW** the Curriculum Standard in Maths
  - There are 64% - seven females working **AT** the Curriculum Standard in Maths.
  - There is 9% - one female working **ABOVE** the Curriculum Standard in Maths.
- There are 18% - four males working **WELL BELOW** or **BELOW** the Curriculum Standard in Maths.  
 There are 82% - 18 males working **AT** or **ABOVE** the Curriculum Standard in Maths.
- There is 27% - three females working **WELL BELOW** or **BELOW** the Curriculum Standard in Maths.  
 There are 73% - eight females working **AT** or **ABOVE** the Curriculum Standard in Maths.



## 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.
- The gender variation has made a difference to our data as a significant number of our learners are Year 1- 3 boys.
- Two years of disrupted learning may have had an impact on data too - writing seems to be an area where we need to have a concerted focus again

### **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 Literacy. In Reading 87% of our students are reading at or above, but there is a significant gender difference with only 69% of males achieving this compared to 100% of females.

Writing also shows a significant gender difference with 95% of females and 63% of males achieving at or above their expected level. This gives an overall 84% of students achieving at or above their expected level.

We want all students to be challenged so they are achieving their potential.

#### **Annual Target 2:**

Improve and enhance Literacy practice and achievement across the school through, 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
- We would like to see all students pushing themselves to achieve their potential.

### **Results 2021 - Reading**

Analysis shows our data has not improved on last year in reading, we have 79% reading at or above the expected level, (compared to 87 last year) all children have made acceptable or better than acceptable progress with two children showing accelerated progress.

In the yr 1-3 cohort we have no students reading at the well below level and 33% reading below, in the yr 4-8 group there is 14% reading below or well below.

Year 4 - 8 we have two students reading in the well below area - these students were identified and had programmes in place to support them, both were students who moved to our school this year.

There is still a gender gap in the reading data - with six males reading below the expected level and only one female. We have 27% (six) of males not achieving at the level we would like them to be, but only 9% (one) female. This will continue to be an

Area of focus - we have continued to have a focus on reading for enjoyment and every child reads every school day in a non instructional setting - It is now normal to read for enjoyment and it is a part of the day the students look forward to.

## Results 2021 - Writing

Results for writing were not as we would have liked- change in student cohort has had a significant impact on our results. We had 58% 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. We are aware that this is an area we need to focus - we are also very aware that transient students tend to find it hard to achieve at the expected level in writing - when such a large portion of our school population is transient and junior male it does have an impact - this gives us even more need to have this as an area of need and resourcing The gender gap is still significant with 73% of females achieving at or above and only 50% of males - it continues to be a focus for us to get more boys achieving at a higher level in Writing.

Overall our literacy results are quite disappointing - we can see this is an area of focus for next year, continuing with our structured literacy programme and providing meaningful writing experiences for the children will be imperative.

## MATHS



**Target 3** Focus on maths pedagogy and curriculum delivery to improve outcomes for all students. Involvement in ALiM in 2021.

- To see all students continue to enjoy maths and make good progress, being pushed to achieve to their potential.
- We would like to see accelerated learning for the students working **BELOW** the expected curriculum level, a goal is to move these students so they are working at or above 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 2020 data showed 84% of our students were achieving At or Above the expected levels, we have had a school wide focus on number knowledge and basic facts. This year we were also involved in ALiM and that had some really positive results for the children involved.

## End of Year

Our end of year data shows our children have continued to maintain our maths achievement within the curriculum, we had 82% working at or above in Maths - In the year 1-3 cohort there are 92% achieving at or above their expected level which is excellent - and the year 4-8 cohort there were 76% achieving at or above expected levels.

Again population change has had an impact on this but we do need to think about how we are going to continue to raise the achievement levels of all our students in maths.

The gender gap appears to have reversed this year in maths with 82% of males and 73% of females achieving At or Above their expected levels, transient children, and change in cohort has affected 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 if required over and above TA hours for one on one help with identified students.
- Strategically implementing use of technology in classrooms
- Explicit and direct Literacy programmes run in class.
- Providing opportunities to create/promote language learning
- Outside agencies including RTLb, RTLit, Special Ed, MOE, OT and Health Nurse working in the school with student/s
- 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
- Targeted 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
- Funding sought through a variety of sources to ensure all children getting the support they need - teacher aide hours funded through RTLb and MOE

# Waiwera South School

## Kiwisport

For the Year Ended 31 December 2021

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2020, the school received Kiwisport funding of \$350.87. This funding was spent on South Otago District Sports Activator and sports equipment (In 2021, a total of \$621.00 was spent on the Sports Activator). Although there was no notable increase in the number of students participating in organised sport, the skill levels of those students involved in sports programmes has noticeably increased.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF WAIWERA SOUTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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 3 to 16, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and 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 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 1 June 2022. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.



The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements

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

Our responsibilities arises from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Analysis of Variance and Kiwisport paragraph information included on page 2 and on pages 17 to 32, 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