

# WAITUNA WEST SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	2475
<b>Principal:</b>	Gene Moore
<b>School Address:</b>	Waituna Valley Road
<b>School Postal Address:</b>	Waituna Tapuae Road RD 9, Feilding, 4779
<b>School Phone:</b>	06 328 6805
<b>School Email:</b>	office@waitunawest.school.nz

Accountant / Service Provider:

**Education**  *Services.*  
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# WAITUNA WEST SCHOOL

Annual Report - For the year ended 31 December 2022

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Analysis of Variance

# Waituna West School

## Statement of Responsibility

For the year ended 31 December 2022

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

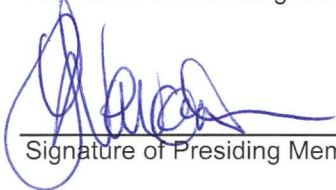
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Leanne Newcombe

Full Name of Presiding Member



Signature of Presiding Member

8.12.23

Date:

Eugene Moore

Full Name of Principal



Signature of Principal

8/12/23

Date:

## Waituna West School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	632,075	153,449	589,481
Locally Raised Funds	3	32,072	55,980	27,579
Interest Income		1,159	150	205
		<u>665,306</u>	<u>209,579</u>	<u>617,265</u>
<b>Expenses</b>				
Locally Raised Funds	3	10,367	15,894	9,688
Learning Resources	4	461,444	100,483	436,457
Administration	5	75,692	49,014	46,089
Finance		142	200	277
Property	6	129,361	42,900	104,961
		<u>677,006</u>	<u>208,491</u>	<u>597,472</u>
<b>Net Surplus / (Deficit) for the year</b>		(11,700)	1,088	19,793
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(11,700)</u>	<u>1,088</u>	<u>19,793</u>

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

**Waituna West School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		290,437	267,426	267,426
Total comprehensive revenue and expense for the year		(11,700)	1,088	19,793
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,218
<b>Equity at 31 December</b>		278,737	268,514	290,437
Accumulated comprehensive revenue and expense		278,737	268,514	290,437
<b>Equity at 31 December</b>		278,737	268,514	290,437

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.

# Waituna West School

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	198,699	245,061	216,353
Accounts Receivable	8	53,086	32,880	32,154
GST Receivable		-	-	379
Prepayments		905	1,657	2,045
Inventories	9	1,802	594	600
		254,492	280,192	251,531
<b>Current Liabilities</b>				
GST Payable		8,967	15,540	-
Accounts Payable	11	44,733	62,840	35,794
Revenue Received in Advance	12	123	-	-
Provision for Cyclical Maintenance	13	-	39,555	24,272
Finance Lease Liability	14	2,519	3,502	3,423
Funds held for Capital Works Projects	15	26,139	-	28,222
		82,481	121,437	91,711
<b>Working Capital Surplus/(Deficit)</b>		172,011	158,755	159,820
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	134,453	142,497	147,779
		134,453	142,497	147,779
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	25,885	24,953	12,800
Finance Lease Liability	14	1,842	7,785	4,362
		27,727	32,738	17,162
<b>Net Assets</b>		278,737	268,514	290,437
<b>Equity</b>		278,737	268,514	290,437

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

**Waituna West School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		174,751	153,449	169,309
Locally Raised Funds		35,075	55,980	26,159
Goods and Services Tax (net)		9,345	-	(15,918)
Payments to Employees		(109,828)	(71,672)	(77,355)
Payments to Suppliers		(120,293)	(160,929)	(120,973)
Interest Paid		(142)	(200)	(277)
Interest Received		1,159	150	205
Net cash from/(to) Operating Activities		(9,933)	(23,222)	(18,850)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(9,071)	-	(5,288)
Net cash from/(to) Investing Activities		(9,071)	-	(5,288)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	3,218
Finance Lease Payments		(2,601)	-	(3,502)
Funds Administered on Behalf of Third Parties		3,951	-	(27,508)
Net cash from/(to) Financing Activities		1,350	-	(27,792)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(17,654)</b>	<b>(23,222)</b>	<b>(51,930)</b>
Cash and cash equivalents at the beginning of the year	7	216,353	268,283	268,283
<b>Cash and cash equivalents at the end of the year</b>	7	<b>198,699</b>	<b>245,061</b>	<b>216,353</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.

# Waituna West School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

##### *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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist**

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

### **Interest Revenue**

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

### **d) 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.

### **e) 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.

### **f) 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.

### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

### **h) Inventories**

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

### **i) 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.

### **j) 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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	5-40 years
Buildings	40 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

## **o) 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.

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

## **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

## **q) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

## **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **t) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

#### **u) 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.

#### **v) 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.

#### **w) Budget Figures**

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

#### **x) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	188,970	153,449	163,683
Teachers' Salaries Grants	360,888	-	349,645
Use of Land and Buildings Grants	82,217	-	74,947
Other Government Grants	-	-	1,206
	632,075	153,449	589,481

The school has opted in to the donations scheme for this year. Total amount received was \$9,750. (2021: \$9,450)

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	15,564	35,000	5,423
Fees for Extra Curricular Activities	2,827	7,200	582
Trading	1,847	2,600	6,097
Fundraising & Community Grants	574	-	4,297
Other Revenue	11,260	11,180	11,180
	32,072	55,980	27,579
<b>Expenses</b>			
Extra Curricular Activities Costs	1,362	3,294	3,949
Trading	3,132	2,600	713
Fundraising & Community Grant Costs	284	500	2,700
Other Locally Raised Funds Expenditure	5,589	9,500	2,326
	10,367	15,894	9,688
<i>Surplus for the year Locally raised funds</i>	21,705	40,086	17,891

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	14,737	35,556	16,216
Library Resources	370	455	355
Employee Benefits - Salaries	417,831	35,372	391,324
Staff Development	4,302	3,600	3,057
Depreciation	24,204	25,500	25,505
	461,444	100,483	436,457

## 5. Administration

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	6,209	6,209	6,029
Board Fees	3,090	3,700	2,635
Board Expenses	8,324	4,970	4,741
Intervention Costs & Expenses	14,077	-	-
Communication	1,458	1,400	15
Consumables	2,902	1,750	2,271
Operating Lease	-	75	141
Other	6,707	3,910	2,450
Employee Benefits - Salaries	23,741	18,800	18,730
Insurance	3,753	3,600	3,684
Service Providers, Contractors and Consultancy	5,431	4,600	5,393
	<b>75,692</b>	<b>49,014</b>	<b>46,089</b>

## 6. Property

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	2,969	2,170	2,220
Cyclical Maintenance Provision	12,028	5,920	(3,038)
Grounds	2,421	2,310	2,752
Heat, Light and Water	5,216	6,000	5,639
Repairs and Maintenance	6,873	9,000	5,331
Use of Land and Buildings	82,217	-	74,947
Employee Benefits - Salaries	17,637	17,500	17,110
	<b>129,361</b>	<b>42,900</b>	<b>104,961</b>

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	198,699	245,061	216,353
Cash and cash equivalents for Statement of Cash Flows	<b>198,699</b>	<b>245,061</b>	<b>216,353</b>

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

Of the \$198,699 Cash and Cash Equivalents \$26,139 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	445	6,325	3,325
Receivables from Ministry of Education	10,330	-	-
Banking Staffing Underuse	12,098	-	-
Teacher Salaries Grant Receivable	30,213	26,555	28,829
	<u>53,086</u>	<u>32,880</u>	<u>32,154</u>
Receivables from Exchange Transactions	445	6,325	3,325
Receivables from Non-Exchange Transactions	52,641	26,555	28,829
	<u>53,086</u>	<u>32,880</u>	<u>32,154</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	-	594	-
Uniforms	1,802	-	600
	<u>1,802</u>	<u>594</u>	<u>600</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	5,000	-	-	-	-	<b>5,000</b>
Buildings	45,030	-	-	-	(1,975)	<b>43,055</b>
Building Improvements	51,735	3,050	-	-	(9,472)	<b>45,313</b>
Furniture and Equipment	23,911	2,273	-	-	(3,666)	<b>22,518</b>
Information and Communication Technology	13,024	-	-	-	(5,216)	<b>7,808</b>
Leased Assets	5,838	-	-	-	(2,787)	<b>3,051</b>
Library Resources	3,242	5,554	-	-	(1,088)	<b>7,708</b>
<b>Balance at 31 December 2022</b>	<b>147,780</b>	<b>10,877</b>	<b>-</b>	<b>-</b>	<b>(24,204)</b>	<b>134,453</b>

The net carrying value of equipment held under a finance lease is \$3,051 (2021: \$5,838)

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	5,000	-	<b>5,000</b>	5,000	-	<b>5,000</b>
Buildings	79,000	(35,945)	<b>43,055</b>	79,000	(33,970)	<b>45,030</b>
Building Improvements	269,299	(223,986)	<b>45,313</b>	266,247	(214,513)	<b>51,734</b>
Furniture and Equipment	117,757	(95,239)	<b>22,518</b>	115,485	(91,574)	<b>23,911</b>
Information and Communication Technology	58,691	(50,883)	<b>7,808</b>	58,691	(45,667)	<b>13,024</b>
Leased Assets	10,928	(7,877)	<b>3,051</b>	16,676	(10,838)	<b>5,838</b>
Library Resources	47,964	(40,256)	<b>7,708</b>	42,410	(39,168)	<b>3,242</b>
<b>Balance at 31 December</b>	<b>588,639</b>	<b>(454,186)</b>	<b>134,453</b>	<b>583,509</b>	<b>(435,730)</b>	<b>147,779</b>

## 11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	6,146	30,178	-
Accruals	7,415	5,335	6,029
Employee Entitlements - Salaries	30,213	26,555	28,829
Employee Entitlements - Leave Accrual	959	772	936
	<b>44,733</b>	<b>62,840</b>	<b>35,794</b>
Payables for Exchange Transactions	44,733	62,840	35,794
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>44,733</b>	<b>62,840</b>	<b>35,794</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	123	-	-
	123	-	-

## 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	37,072	58,588	58,588
Increase to the Provision During the Year	7,684	5,920	5,421
Use of the Provision During the Year	(15,721)	-	(18,478)
Other Adjustments	(3,150)	-	(8,459)
Provision at the End of the Year	25,885	64,508	37,072
Cyclical Maintenance - Current	-	39,555	24,272
Cyclical Maintenance - Non current	25,885	24,953	12,800
	25,885	64,508	37,072

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes.

## 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	2,539	3,502	3,565
Later than One Year and no Later than Five Years	1,842	7,785	4,382
Future Finance Charges	(20)	-	(162)
	4,361	11,287	7,785
<b>Represented by</b>			
Finance lease liability - Current	2,519	3,502	3,423
Finance lease liability - Non current	1,842	7,785	4,362
	4,361	11,287	7,785

## 15. Funds Held (Owed) for Capital Works Projects

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Playcentre Building Refurb -		215129	14,020	-	(10,458)	-	3,562
Bike Track Income		223071	6,034	2,606	(8,640)	-	-
SIP - School Signage Project -		232515	8,168	-	(8,168)	-	-
Asbestos Removal & Conduits - OUC		239053	-	22,576	-	-	22,576
<b>Totals</b>			<b>28,222</b>	<b>25,182</b>	<b>(27,266)</b>	<b>-</b>	<b>26,139</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	26,139
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Playcentre Building Refurb -		215129	55,730	-	(41,710)	-	14,020
Bike Track Income		223071	-	8,640	(2,606)	-	6,034
SIP - School Signage Project -		232515	-	8,168	-	-	8,168
Kitchen Upgrade		223069	-	26,505	(26,505)	-	-
<b>Totals</b>			<b>55,730</b>	<b>43,313</b>	<b>(70,821)</b>	<b>-</b>	<b>28,222</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	28,222
Funds Receivable from the Ministry of Education	-

## 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 conditions 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 Board members, Principal and Principal Release Teacher.

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,090	2,635
<i>Leadership Team</i>		
Remuneration	197,131	207,654
Full-time equivalent members	2.00	2.00
<b>Total key management personnel remuneration</b>	<b>200,221</b>	<b>210,289</b>

There are 5 members of the Board excluding the Principal. The Board held 6 full meetings of the Board during the year. As well as these regular meetings, including preparation time, the Presiding Member 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 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	7 - 8	100 - 110
Benefits and Other Emoluments	0 - 1	3 - 4
Termination Benefits	-	15 - 16

### Principal 2

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

Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Principal 3

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

Salary and Other Payments	80 - 90	-
Benefits and Other Emoluments	2 - 3	-
Termination Benefits	-	-

### Other Employees

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

	<b>2022</b>	<b>2021</b>
<b>Remuneration \$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	-	1.00
	<b>0.00</b>	<b>1.00</b>

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	-	15-16
Number of People	-	1

## 19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### 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 2022 a contingent liability for the school may exist.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$64,953 contract for the Playcentre Building Refurb - as agent for the Ministry of Education. This project is fully funded by the Ministry and \$58,458 has been received of which \$54,896 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$11,206 contract for the SIP - School Signage Project - as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,168 has been received of which \$8,167 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$26,126 contract for the Asbestos Removal & Conduits - OUC as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,576 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 as at 31 December 2021:

\$69,955 contract for the Playcentre Building Refurb - as agent for the Ministry of Education. This project is fully funded by the Ministry and \$58,458 has been received of which \$44,438 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$12,290 contract for the Bike Track as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,640 has been received of which \$2,606 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$11,206 contract for the SIP - School Signage Project - as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,168 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 21. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	198,699	245,061	216,353
Receivables	53,086	32,880	32,154
Total Financial assets measured at amortised cost	<u>251,785</u>	<u>277,941</u>	<u>248,507</u>

### Financial liabilities measured at amortised cost

Payables	44,733	62,840	35,794
Finance Leases	4,361	11,287	7,785
Total Financial Liabilities Measured at Amortised Cost	<u>49,094</u>	<u>74,127</u>	<u>43,579</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## 24. Breach of Law - Statutory Reporting

The School Board has failed to comply with section 137 of the Education and Training Act 2020, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2023.

## Waituna West School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Leanne Newcombe	Presiding Member	Elected	May 2025
Gene Moore	Principal	ex Officio	
Claire Audier	Principal	ex Officio	Feb 2022
Lynne Lister	Parent Representative	Elected	Sep 2022
Angus Gilbertson	Parent Representative	Elected	Sep 2022
Mike Will	Parent Representative	Elected	Sep 2022
Nate Biesiek	Parent Representative	Elected	May 2025
Dave Greenfield	Parent Representative	Elected	May 2025
Erin Moar	Parent Representative	Elected	May 2025
Regan O'Brien	Parent Representative	Elected	May 2025
Alison Symonds	Staff Representative	Elected	May 2025

## **Waituna West School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$878 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Waituna West School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.





# Waituna West School

“NOT FOR SCHOOL BUT FOR LIFE WE ARE LEARNING”

## Strategic Goal 1 – Annual Plan: Teaching & Learning (working document)

Our kura will provide an effective teaching & learning environment		
We will lift the progress of a cohort of students with identified areas of need in writing		
Actions:	What we will do:	What happened:
Reflect, revise, reconstruct the writing practises being used throughout our kura	<ul style="list-style-type: none"> <li>➤ Identify school wide areas of teaching needs</li> <li>➤ Target students scheduled into staff meetings</li> <li>➤ Each teacher will have this as one of their goals</li> <li>➤ Establishing guidelines on how technology is used with writing (e.g sites, student use)</li> <li>➤ Revision of the curriculum document, what does this look like at WWS?</li> </ul>	<p><i>Students who have learning needs as determined by collated achievement data are identified as either Target Monitored students (Learning difficulty in 3 or more areas of learning including behaviour) and monitored students, those identified as achieving below their expected curriculum level in 1 area.</i></p> <p><i>Target students identified and discussed initially then reviewed every staff meeting. Target student meetings with parents every term.</i></p> <p><i>Achievement data is used to update progress each term by the classroom teacher, plans are reviewed and monitored by our SENCO leader.</i></p> <p><i>After reviewing our achievement data, we felt literacy was an area that needed continuing focus as we continue to move towards the Structured Literacy Strategy. We had been using BSLA in the junior room however a lack of resources and clarity around this saw the basic steps made before we made the conscious decision to heavily invest in the Liz Kane based Multi Structured Literacy approach.</i></p>
Source and implement learning practises that enhance motivation, surface and deeper features in writing	<ul style="list-style-type: none"> <li>➤ Sourcing PD to meet relevant areas</li> <li>➤ Reflection TAI and goals</li> <li>➤ Reflective practice</li> <li>➤ Observing other schools at similar year levels</li> </ul>	

		<p><i>Staff were all enrolled in the Network for Learning programme for 2023, facilitated through our RTLB service, this will be a series of workshops and speakers throughout 2023.</i></p> <p><i>Steps Web continues to be used by the target students and students in two classes..</i></p> <p><i>Teacher aides had timetables prepared by our SENCO lead to assist with the individual needs of students. Going forward, it will be the teachers responsibility to have clear written plans for each student prepared and explained for the teacher aides.</i></p>
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<b>We will continue to develop the implementation of the Digital Curriculum within our kura</b>		
<b>Actions:</b>	<b>What we will do:</b>	<b>What happened:</b>
Develop wider knowledge of effective teaching practises	<ul style="list-style-type: none"> <li>➤ Unpack the Digital Curriculum document</li> <li>➤ Online resources (e.</li> <li>➤ See what other schools are doing</li> </ul>	<p><i>Once again, the disruption of covid and staff changes meant the Digital Curriculum was not unpacked in any detail. With the appointment of a new Principal meant time getting 'feet on the ground' to ascertain all areas of curriculum development. The new Principal was within his first two years as a Beginning Principal. He will be undertaking the unpacking of the digital technologies curriculum with staff and revising the budget to incorporate spending money to resourcing the hardware needed to compliment what we have.</i></p> <p><i>Asset replacement plan needs discussion and planning alongside budget planning especially around the area of leasing devices. We need a stocktake of current devices to ascertain what is still usable. Our accounting service have advised that this will be a financially viable option in the 2023 budget.</i></p>
Ensure that adequate resources are available and utilised within the wider curriculum	<ul style="list-style-type: none"> <li>➤ Stock take of what we have</li> <li>➤ Location</li> <li>➤ Asset replacement plan</li> </ul>	

## Strategic Goal 2 – Annual Plan: Culturally Responsive Practices (working document)

The environment in our kura will reflect understanding and use of cultural practises throughout		
Actions:	What we will do:	What happened:
Visual displays of all staff and BOT pepeha's	<ul style="list-style-type: none"> <li>➤ Create a display in the front entrance (include relievers)</li> </ul>	<p><i>All new staff, students and BoT members completed and shared their pepeha.</i></p>
Kura students and adults will be encouraged to speak their pepeha at appropriate times	<ul style="list-style-type: none"> <li>➤ Stand at an assembly and be able to speak (as well as at other appropriate times)</li> <li>➤ Term 1 re-establish expectations</li> <li>➤ Who am I?</li> <li>➤ Visit other schools</li> </ul>	<p><i>Staff and Board are displayed in the foyer. The school website will be redeveloped to upload staff and BOT profiles.</i></p>
Implement a wider range of Te O Maori within our kura	<ul style="list-style-type: none"> <li>➤ Learn what these are?</li> <li>➤ Tikanga tips</li> <li>➤ Relooking at what our Culturally Responsive practices are</li> <li>➤ Unpack wellbeing Te Whare Tapa Wha</li> <li>➤ Strengthen Tuakana teina relationships within the school</li> <li>➤ Karakia morning &amp; afternoon and before meals</li> <li>➤ Karakia to start and finish all meetings</li> <li>➤ Principal participation in Te Ahu o te Reo Maori</li> </ul>	<p><i>Students are confident and able to stand and share personal pepeha and other details relating to their understanding of 'Who am I?'</i></p> <p><i>Karakia continues to be used regularly at the beginning and end of the day, and is beginning to be used at the beginning and end of meetings.</i></p> <p><i>Tuakana teina has always been very strong at Waituna West and continues as part of daily activities, we introduced house groups to encourage teamwork and help students share the responsibility of caring for our school environment.</i></p> <p><i>We held our first Matariki celebrations in 2022 by inviting whanau and community members to share kai of soup and rolls prepared by the community.</i></p> <p><i>We introduced 'Matariki Rocks' for each family to paint a rock with their family name/colours and the names of those passed on to share at our assembly. These rocks were then placed around our Remembrance Tree planted at the 125th Jubilee.</i></p> <p><i>new signage was purchased for the school, the reo wording was incorrectly spelled and returned to the graphics company to be redone.</i></p>



## Strategic Goal 3 – Annual Plan: Communication Within the School & Wider Community (working document)

Our kura will provide current and relevant communication to all school and wider community		
Actions:	What we will do:	What happened:
Information will be shared in a timely fashion with those that it is relevant to	<ul style="list-style-type: none"> <li>➤ General letter at start of each term from each teacher outlining what we will be doing, including relievers</li> <li>➤ Information will be shared as soon as it is available and confirmed</li> <li>➤ Reiterate the role of confidentiality</li> </ul>	<p><i>Information letters continue to be sent by each teacher at the beginning of each term</i></p> <p><i>Website in need of revamp to incorporate school docs/skool loop apps, options to explore and the cost considered.</i></p>
Ensure that new parents to the school are fully informed about procedures and practises within our kura	<ul style="list-style-type: none"> <li>➤ Information book</li> <li>➤ Beginning of year letter refers to the website</li> <li>➤ Open door policy, welcoming, ask question</li> <li>➤ Include reminders in H&amp;S books of 'what' the event will look like (for first time parents)</li> <li>➤ Use Facebook for upcoming 'event' information</li> </ul>	<p><i>The Parents information book was updated by the new principal</i></p>
Improve the daily/weekly communication and information	<ul style="list-style-type: none"> <li>➤ Making sure notes are put in H&amp;S books</li> <li>➤ Reminder on Facebook that Wednesday weekly notes are in H&amp;S books, otherwise they are loose in their bags</li> <li>➤ Put it on Facebook</li> <li>➤ Access to Google Calendar</li> </ul>	<p><i>The introduction of Skool Loop as our <b>primary</b> means of notices/communication and permission slips. This has an absentee function as well as links to our weekly newsletter. All of our families have subscribed to this app and are using it more for the return of permission slips and the absence function.</i></p>
Develop effective school wide sharing of learning and promote positive engagement from whanau	<ul style="list-style-type: none"> <li>➤ Parental engagement the how and why</li> <li>➤ Principal explanation of the how and why</li> <li>➤ Encourage parents to post comments</li> </ul>	<p><i>Home and School books (H&amp;S) used daily with all notices, requests etc. Students are good at returning these daily.</i></p> <p><i>Newsnotes continue to go home on a weekly basis (every Wednesday)</i></p> <p><i>Facebook also used to share events and celebrations. A community newsletter is to go out twice per term.</i></p> <p><i>Parents/community are invited to all school events and at least one community based event will be held at school each term.</i></p> <p><i>Seesaw is used by teachers and students to communicate, in real time, with parents. Students share their learning with teachers' annotations. This promotes positive engagement with whanau.</i></p>

## Assessment and Achievement 2022

There were 7 students identified in the Target student programme across the school. These students had more than one area of need across their learning. Teachers completed target student plans and met with parents every term to identify specific goals

There were 11 students identified across the school that were monitored closely in a particular area. Data and progress for these students were discussed regularly at staff meetings. At the end of 2022 2 students were removed from the Monitor Students list, one student left the school to attend another in 2023. 2 Students were referred to RTLiT for 2023. One of these students has concerning levels of absence throughout the year.

Monitor students throughout the school continue to remain similar to previous years, however, pleasing progress is being seen. Areas of concern are being reduced for some students and some students are being removed from the monitor student group. Further discussion is required with staff about students recommended to be discontinued from the monitor student group or moved to the target student group.

-Our Year 5 & Year 7 year groups are the largest in the school & this is reflected in higher numbers of these students being in our monitor student group.

-There is currently only one monitor student in the junior class. Half of these students are New Entrants, settling into school. The older half of the class contains two target students.

-The teaching of 'The Code' continues to be a focus throughout the school. Many of our monitor students are currently working below the list level expected for their age, however, this is reflective of this still being a relatively new approach to learning for many and class teachers ensuring that gaps in the earlier levels are well mastered before moving on. The Steps Web programme is also being used in the two older classes to further assist with spelling.

-The use of the Multi-Structured Literacy approach and decodable texts appears to be assisting good progress for many of these students. Staff need to continue developing their understanding and application of this literacy approach.

-Staff will seek funding support From Community & School to purchase more decodable texts and multi-structured resources.

-It is great to see that the majority of our monitor students are demonstrating positive attitudes towards their learning. -Staff continue to build positive self learning belief for all students.

### SUMMARY

Overall Teacher Judgements (OTJs) indicate that our target students are continuing to make steady progress. Individual and whole school goals built into Professional Growth Cycles based around the Quality Practice Standards assist to analyse, reflect and modify current practices, with a particular focus on the areas of need, to ensure the programmes we are delivering have a positive impact on these, and other learners.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WAITUNA WEST SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Waituna West School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Manawatu, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the Statement of Financial Position as at 31 December 2022, 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 2022; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 8<sup>th</sup> December 2023. 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.

**PARTNERS:** Ross Hadwin Billie Stanley

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.



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 Statement of Responsibility, Members of the Board, Kiwisport Statement, Statement of Compliance with Employment Policy, and Analysis of Variance, 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.



Glenn Fan-Robertson  
BDO Manawatu  
On behalf of the Auditor-General  
Palmerston North, New Zealand