

# WHAKAMARU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 2080

**Principal:** James White

**School Address:** 36 Kaahu Road, Whakamaru

**School Postal Address:** Kaahu Road RD 1, Mangakino, 3492

**School Phone:** 07 882 8872

**School Email:** elval@whakamaru.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Craig Vanner	Chairperson	Elected	Farm Owner	Jun 2022
James White	Principal	ex Officio		
Lisa de Thierry	Parent Rep	Co-opted	Project Co-ordinator	Jun 2022
Maggie Trueman	Parent Rep	Elected		May 2019
Gene Turuwhenua	Parent Rep	Elected	Farmer	Jun 2022
Shaun Swann	Parent Rep	Elected	Telecommunications	Jun 2022
Hiki Nathan	Parent Rep	Elected	Home Executive	Jun 2022
Renee Mason	Parent Rep	Elected	Farm Manager	Jun 2022
Lianne Baker	Staff Rep	Elected		May 2019
Donna Northcroft	Staff Rep	Elected	Teacher	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# WHAKAMARU SCHOOL

Annual Report - For the year ended 31 December 2019

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# Whakamaru School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Craig Patrick Varner  
Full Name of Board Chairperson - 19-20

[Signature]  
Signature of Board Chairperson

20.7.20  
Date:

James Nicholas White  
Full Name of Principal

[Signature]  
Signature of Principal

20.7.20  
Date:

Shaun Swann  
20/07/2020.

[Signature] chairman 20-21

**Whakamaru School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	842,862	833,661	745,031
Locally Raised Funds	3	97,934	104,220	106,304
Interest income		372	-	423
		<hr/>	<hr/>	<hr/>
		941,168	937,881	851,758
<b>Expenses</b>				
Locally Raised Funds	3	89,870	71,400	72,831
Learning Resources	4	589,037	587,491	501,081
Administration	5	74,781	70,710	73,564
Finance		2,955	100	2,734
Property	6	213,029	176,321	179,014
Depreciation	7	34,054	31,512	35,528
		<hr/>	<hr/>	<hr/>
		1,003,726	937,534	864,752
<b>Net Surplus / (Deficit) for the year</b>		(62,558)	347	(12,994)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		(62,558)	347	(12,994)

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



**Whakamaru School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		222,387	214,849	235,381
Total comprehensive revenue and expense for the year		(62,558)	347	(12,994)
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	22	159,829	215,196	222,387
Retained Earnings		159,829	215,196	222,387
<b>Equity at 31 December</b>		159,829	215,196	222,387

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.



**Whakamaru School**  
**Statement of Financial Position**  
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	92,168	86,327	103,943
Accounts Receivable	9	39,765	35,294	34,930
GST Receivable		1,839	-	917
Prepayments		5,331	4,178	3,566
Inventories	10	553	1,294	596
		<u>139,656</u>	<u>127,093</u>	<u>143,952</u>
<b>Current Liabilities</b>				
GST Payable		-	4,696	-
Accounts Payable	12	63,138	47,906	44,607
Revenue Received in Advance	13	2,468	835	1,134
Provision for Cyclical Maintenance	14	36,900	20,000	43,667
Finance Lease Liability - Current Portion	15	12,392	2,912	10,550
Funds held for Capital Works Projects	16	2,205	-	-
		<u>117,103</u>	<u>76,349</u>	<u>99,958</u>
<b>Working Capital Surplus/(Deficit)</b>		22,553	50,744	43,994
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	219,289	191,052	234,132
		<u>219,289</u>	<u>191,052</u>	<u>234,132</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	69,770	26,600	46,100
Finance Lease Liability	15	12,243	-	9,639
		<u>82,013</u>	<u>26,600</u>	<u>55,739</u>
<b>Net Assets</b>		<u>159,829</u>	<u>215,196</u>	<u>222,387</u>
<b>Equity</b>		<u>159,829</u>	<u>215,196</u>	<u>222,387</u>

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



**Whakamaru School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		232,261	205,019	202,125
Locally Raised Funds		96,836	25,000	103,465
Goods and Services Tax (net)		(922)	-	(5,613)
Payments to Employees		(138,768)	(101,810)	(115,337)
Payments to Suppliers		(182,170)	(156,180)	(162,775)
Cyclical Maintenance Payments in the year		-	(26,000)	-
Interest Paid		(2,955)	(100)	(2,734)
Interest Received		372	-	423
Net cash from Operating Activities		4,654	(54,071)	19,554
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(6,381)	(2,000)	(14,466)
Net cash from Investing Activities		(6,381)	(2,000)	(14,466)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(12,253)	(10,060)	(7,145)
Funds Held for Capital Works Projects		2,205	-	(46,458)
Net cash from Financing Activities		(10,048)	(10,060)	(53,603)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(11,775)</b>	<b>(66,131)</b>	<b>(48,515)</b>
Cash and cash equivalents at the beginning of the year	8	103,943	152,458	152,458
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>92,168</b>	<b>86,327</b>	<b>103,943</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



# **Whakamaru School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

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

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

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

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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

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

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

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

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

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

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

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





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

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

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

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

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

#### **Cyclical Maintenance Provision**

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 14.

### **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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### **Government Grants**

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

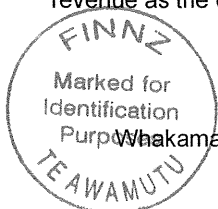
Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### **Other Grants**

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



### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

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

### **i) Inventories**

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



## j) Investments

Bank term deposits 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.

### **Prior Year Policy**

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

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

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

## k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Finance Leases**

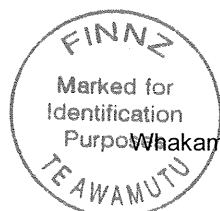
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower 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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Library Resources	8 years DV
Leased assets are depreciated over the life of the lease.	



## **l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

## **m) 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.

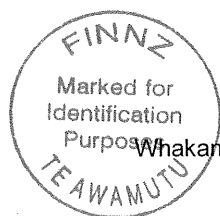
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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.

## **n) 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.



#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

##### *Long-term employee entitlements*

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

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

#### **p) 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 international students, should the School be unable to provide the services to which they relate.

#### **q) 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 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. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Assets and Liabilities**

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

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

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



**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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**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 at the start of the year.

**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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	184,935	169,189	162,152
Teachers' Salaries Grants	475,243	506,451	419,353
Use of Land and Buildings Grants	135,898	122,191	122,383
Other MoE Grants	41,942	35,830	36,404
Other Government Grants	4,844	-	4,739
	<u>842,862</u>	<u>833,661</u>	<u>745,031</u>

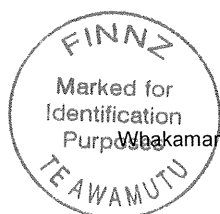
## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	3,831	7,000	10,171
Bequests & Grants	1,522	5,000	4,994
Activities	58,171	(7,000)	8,468
Trading	4,381	4,200	4,268
Fundraising	4,864	12,500	4,023
School House	25,165	26,520	21,990
Bus	-	56,000	52,390
	<u>97,934</u>	<u>104,220</u>	<u>106,304</u>
<b>Expenses</b>			
Activities	76,984	-	3,915
Trading	4,304	3,400	4,478
Fundraising (Costs of Raising Funds)	42	-	183
School House	8,540	12,000	13,083
Bus	-	56,000	51,172
	<u>89,870</u>	<u>71,400</u>	<u>72,831</u>
<i>Surplus for the year Locally raised funds</i>	<u>8,064</u>	<u>32,820</u>	<u>33,473</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	32,581	38,100	22,120
Employee Benefits - Salaries	550,424	541,531	472,951
Staff Development	6,032	7,860	6,010
	<u>589,037</u>	<u>587,491</u>	<u>501,081</u>



## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,407	3,200	3,308
Board of Trustees Fees	4,130	4,000	3,525
Board of Trustees Expenses	1,425	1,500	871
Communication	1,892	3,000	2,619
Consumables	10,930	7,900	13,999
Operating Lease	-	1,490	-
Other	8,680	3,350	5,869
Employee Benefits - Salaries	37,332	41,000	37,329
Insurance	1,225	350	1,124
Service Providers, Contractors and Consultancy	5,760	4,920	4,920
	<u>74,781</u>	<u>70,710</u>	<u>73,564</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,590	2,000	2,604
Cyclical Maintenance Expense	16,903	7,900	8,067
Grounds	9,114	4,500	5,787
Heat, Light and Water	11,067	9,000	8,487
Repairs and Maintenance	3,097	5,000	5,590
Use of Land and Buildings	135,898	122,191	122,383
Employee Benefits - Salaries	26,094	25,730	26,083
Consultancy & Contract Services	7,266	-	13
	<u>213,029</u>	<u>176,321</u>	<u>179,014</u>

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

## 7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	9,765	8,641	9,742
Furniture and Equipment	4,828	4,860	5,479
Information and Communication Technology	7,616	8,276	9,331
Leased Assets	10,778	8,698	9,807
Library Resources	1,067	1,037	1,169
	<u>34,054</u>	<u>31,512</u>	<u>35,528</u>





## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	5,100	5,998	21,920
Bank Call Account	87,068	80,329	82,023
Cash equivalents for Cash Flow Statement	<u>92,168</u>	<u>86,327</u>	<u>103,943</u>

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

Of the \$92,168 Cash and Cash Equivalents, \$8,374 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	3,270	2,401	2,099
Banking Staffing Underuse	3,031	747	2,771
Teacher Salaries Grant Receivable	33,464	32,146	30,060
	<u>39,765</u>	<u>35,294</u>	<u>34,930</u>
Receivables from Exchange Transactions	3,270	2,401	2,099
Receivables from Non-Exchange Transactions	36,495	32,893	32,831
	<u>39,765</u>	<u>35,294</u>	<u>34,930</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	553	1,276	518
Canteen	-	18	78
	<u>553</u>	<u>1,294</u>	<u>596</u>



# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	163,710	1,500	-	-	(9,765)	155,445
Furniture and Equipment	26,074	1,792	-	-	(4,828)	23,038
Information and Communication Technology	17,996	593	-	-	(7,616)	10,973
Leased Assets	18,168	14,970	-	-	(10,778)	22,360
Library Resources	8,184	356	-	-	(1,067)	7,473
<b>Balance at 31 December 2019</b>	<b>234,132</b>	<b>19,211</b>	<b>-</b>	<b>-</b>	<b>(34,054)</b>	<b>219,289</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	409,377	(253,932)	155,445
Furniture and Equipment	207,926	(184,888)	23,038
Information and Communication Technology	159,310	(148,337)	10,973
Leased Assets	42,616	(20,256)	22,360
Library Resources	47,607	(40,134)	7,473
<b>Balance at 31 December 2019</b>	<b>866,836</b>	<b>(647,547)</b>	<b>219,289</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	173,112	340	-	-	(9,742)	163,710
Furniture and Equipment	20,723	10,830	-	-	(5,479)	26,074
Information and Communication Technology	21,891	5,436	-	-	(9,331)	17,996
Leased Assets	17,064	10,911	-	-	(9,807)	18,168
Library Resources	9,354	-	-	-	(1,169)	8,184
<b>Balance at 31 December 2018</b>	<b>242,144</b>	<b>27,517</b>	<b>-</b>	<b>-</b>	<b>(35,528)</b>	<b>234,132</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	407,877	(244,167)	163,710
Furniture and Equipment	206,134	(180,060)	26,074
Information and Communication Technology	158,717	(140,721)	17,996
Leased Assets	34,287	(16,119)	18,168
Library Resources	47,252	(39,068)	8,184
<b>Balance at 31 December 2018</b>	<b>854,267</b>	<b>(620,135)</b>	<b>234,132</b>



## 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	19,467	8,354	4,648
Accruals	3,407	3,150	3,313
Capital Accruals for PPE items	-	-	2,140
Employee Entitlements - Salaries	33,464	32,146	30,060
Employee Entitlements - Leave Accrual	6,800	4,256	4,446
	<u>63,138</u>	<u>47,906</u>	<u>44,607</u>
Payables for Exchange Transactions	63,138	47,906	44,607
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>63,138</u>	<u>47,906</u>	<u>44,607</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	2,468	835	1,134
	<u>2,468</u>	<u>835</u>	<u>1,134</u>

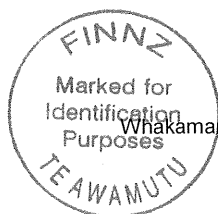
## 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	89,767	38,700	81,700
Increase to the Provision During the Year	16,903	7,900	8,067
Provision at the End of the Year	<u>106,670</u>	<u>46,600</u>	<u>89,767</u>
Cyclical Maintenance - Current	36,900	20,000	43,667
Cyclical Maintenance - Term	69,770	26,600	46,100
	<u>106,670</u>	<u>46,600</u>	<u>89,767</u>

## 15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	12,694	2,912	10,550
Later than One Year and no Later than Five Years	12,243	-	12,605
	<u>24,937</u>	<u>2,912</u>	<u>23,155</u>



## 16. 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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
LED Lighting & Fire Alarm	<i>in progress</i>	-	9,796	(10,449)	-	(653)
214578-Security Alarm Upgrade	<i>in progress</i>	-	-	(5,516)	-	(5,516)
216677-Reception-Water Damage Re	<i>in progress</i>	-	8,374	-	-	8,374
Totals		-	18,170	(15,965)	-	2,205

### Represented by:

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

8,374  
(6,169)

2,205

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roofing	<i>completed</i>	46,458	336	(46,794)	-	-
Heating Replacement	<i>completed</i>	-	28,371	(28,371)	-	-
Totals		46,458	28,707	(75,165)	-	-

## 17. Related Party Transactions

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

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



## 18. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<b>Board Members</b>		
Remuneration	4,130	3,525
Full-time equivalent members	0.39	0.39
<b>Leadership Team</b>		
Remuneration	189,267	189,214
Full-time equivalent members	1.96	2.00
Total key management personnel remuneration	193,397	192,739
Total full-time equivalent personnel	2.35	2.39

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
<b>Salaries and Other Short-term Employee Benefits:</b>		
<b>Principal A</b>		
Salary and Other Payments	110 - 120	50 - 60
Benefits and Other Emoluments	3 - 4	1 - 2
Termination Benefits	-	-
<b>Principal B</b>		
Salary and Other Payments	-	20 - 30
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-
<b>Principal C</b>		
Salary and Other Payments	-	20 - 30
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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



## 19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 22. Managing Capital

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



## 23. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	92,168	86,327	103,943
Receivables	39,765	35,294	34,930
Investments - Term Deposits	-	-	-

Total Financial assets measured at amortised cost	131,933	121,621	138,873
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### Financial liabilities measured at amortised cost

Payables	63,138	47,906	44,607
Borrowings - Loans	-	-	-
Finance Leases	24,635	2,912	20,189
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost	87,773	50,818	64,796
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## 24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 25. Comparatives

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

## 26. Adoption of PBE IFRS 9 Financial Instruments

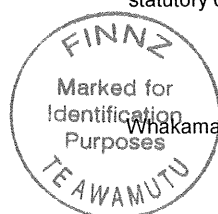
In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 8 Cash and Cash Equivalents:  
Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

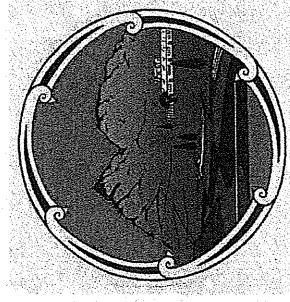
## 27. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.



*Whakamaru School - Analysis of Variance 2019 review*  
**2020 Annual School Improvement Plan**

# *Whakamaru School*



## *Analysis of Variance 2019 Review* **2020 Annual Plan**



*Whakamaru School - Analysis of Variance 2019 review*  
2020 Annual School Improvement Plan

## Curriculum Targets – Writing 2020

**TARGET:** to raise student achievement to 80% reaching the NZ Curriculum level and continue to close the gap between male and female achievement. To aim for at least 75% of males & 80% of our senior students achieving at or working beyond their appropriate NZ Curriculum level. (Refer School Assessment Guidelines Booklet)

**Assessment tool** – NZ Writing Progressions, Essential words spelling (year 1-3), PAT – Punctuation & Grammar test (year 4-8), Junior 6yr Net, Teacher judgment, whole staff term moderated discussions, twice termly updates on Achievement boards, Class work, ongoing formative assessment, Circle groups & niggle students review.

**STRATEGY:**

1. Create our own school **“Writing progressions”** that are simple, specific and will link to our “Direct Acts of Teaching” as well as help students set individual goals - next level and next steps to achieve with.
2. Link and cover learning progressions for writing with **“Learning & teaching through play”**
3. Develop teacher pedagogy with PD through our CoL with **“Write that Essay” & Oral language** sessions.
4. Identify of concern and niggle students (Target students) from circle groups and use the **“Universal Design for Learning”** model to help create programmes to suit students need.

**PERSONNEL:**  
Literacy Leaders  
Classroom teachers  
CoL - Across the School Teachers.  
Learning Support /RTLB

**BUDGET CODE:**

Literacy  
**BUDGET:**  
\$1500 Literacy  
\$500 PD

**BACKGROUND DATA:**

This area is still a concern and we have to find ways to improve writing. We believe real life experiences. Teaching and learning through play will help us achieve a higher level.

Creating consistency in our writing assessment is a key to improving student achievement by identifying “Direct Acts of teaching”.

We have seen a marked difference in how we teach and involve writing in our class programme, through our involvement in Write that Essay with the Taupo CoL.

Increasing boys interest into writing has been a major focus for 2019 and improving the cohort of Year 4 & 5s in 2019. Both these year groups have seen a huge shift in writing with year 4 reaching - 71% and year 5 - 82% reaching the expected.

Creating whole school progressions for our students to look at and identify their own goals is an area we believe will improve achievement levels, clarity over next steps for our students is vital.

**Previous year PERFORMANCE:**

**OUTCOME – END OF 2018**

65% of our students (59/90) are working at or above their recommended NZ Curriculum level.

Year level	Number per year	Ethic group working at expected
After 0- 1 year	15/15 (100%)	European 12/21
After 2 years	14/17 (82%)	Maori 34/61
After 3 years	5/14 (35%)	Other 11/19
Year 4	4/9 (44%)	Gender group working at expected
Year 5	8/11 (72%)	Male 22/50
Year 6	6/10 (60%)	Females 40/52
Year 7	4/7 (57%)	
Year 8	3/6 (50%)	

**REASONS AND EVALUATION:**

From last year our data has stayed steady overall with 65% of our students writing at or beyond their recommended NZ Curriculum level.

Of the 35% (29) not reaching their curriculum level, 23% (21) are Maori and 20% (18) are boys. Of concern are our Year 3 students 9/14(64%) are not reaching their recommended curriculum level.

**CURRENT PERFORMANCE:**

**OUTCOME – END OF 2019**

63% of our students (63/102) are working at or above their recommended NZ Curriculum level

Year level	Number per year	Ethic group working at expected
After 0- 1 year	11/11 (100%)	European 12/21
After 2 years	12/12 (100%)	Maori 34/61
After 3 years	8/17 (47%)	Other 11/19
Year 4	5/16 (32%)	Gender group working at expected
Year 5	7/11 (63%)	Male 22/50
Year 6	11/15 (73%)	Females 40/52
Year 7	7/13 (54%)	
Year 8	4/9 (44%)	

**REASONS AND EVALUATION:**

Raw data of our 81 students for the whole year 2019 shows that at the beginning of the year 45% or 36/81 students were writing at the expected curriculum level but that increased to 65% or 53/81 by the end of the year a move of 20%.

Current school numbers of 102 show 63 are working at expected or beyond their curriculum level. 39 students are working below their curriculum level with 26 Maori, 8 European, 5 others and of this 28 males & 11 females.

*Whakamaru School - Analysis of Variance 2019 review*  
**2020 Annual School Improvement Plan**

Literacy – Writing – Actions to Achieve Targets – Actions to achieve targets. 2020		Led by:	Timeframe
<u>Progressions led by all teachers</u> By Week 5 Term 2, progressions for Curriculum levels 1 and 2 will be created and displayed in all classes (there will be consistency either visually or through language across the whole school).		Leanda supported by all teachers	Week 5 Term 2
By Week 10 Term 2, progressions for Curriculum levels 1 and 2 will be created and displayed in all classes (there will be consistency either visually or through language across the whole school).		Leanda supported by all teachers	Week 10 Term 2,
<u>Moderation led by all teachers</u> Teachers will moderate writing samples on a rotational basis (every 6 weeks).		Leanda supported by all teachers	Week 6 termly
APPLIES TO READING, WRITING AND MATHS			
Provide a classroom environment that caters to the student's learning needs using UDL strategies.		Led by RTLB.	By the end of 2020.
By the end of Term 1, 2020, develop a user friendly learning story template and tracker for reading, writing and maths, that provides the required information.		This to be led by all teachers.	By the end of Term 1,
Use observations and learning stories to make links to the curriculum.		Led by Whole staff.	By the end of Term 2.
By the end of each term 2 in 2020, each student will have one learning story linked to Reading, Writing and Maths progress.		Led by Whole staff.	By the end of Term 2.

*Whakamaru School - Analysis of Variance 2019 review*  
2020 Annual School Improvement Plan

## Curriculum Targets – Reading 2020

**TARGET:** At least 80% of students achieve to the appropriate level according to the New Zealand Curriculum (Refer School Assessment Guidelines booklet)

**To focus on our Year 4, 5 & 8 students with an aim to have 80% at or above their curriculum level.**

**Assessment Tools:** Running Records, PROBE, PAT Comprehensions and Vocabulary (Year 4-8), KIST, Junior 6yr Net, Essential words spelling (year 1-3), Junior 6yr Net, Teacher judgment, twice termly updates on Achievement boards, Class work, Quick 60 review, ongoing formative assessment, Circle groups & niggle students review.

**STRATEGY:**

1. Create our own school **"Reading progressions"** that are simple, specific and will link to our "Direct Acts of Teaching" as well as help students set individual goals - next level and next steps to achieve with.
2. Link and cover learning progressions for reading with **"Learning & teaching through play"**
3. Consistent use of the **"Quick 60 programme"** for our targeted students - learning and ESOL targeted students.
4. Identify of concern and niggle students (Target students) from circle groups and use the **"Universal Design for Learning"** model to help create programmes to suit students need.

**PERSONNEL:**  
Literacy Leaders  
Classroom teachers  
Col - Across the School Teachers.  
Learning Support /RTLB

**BUDGET CODE:**

Literacy  
**BUDGET:**  
\$1500 Literacy  
\$500 PD

**BACKGROUND DATA:**

There has been real progress from previous year data at or working beyond their curriculum level where we have made accelerated improvement of 20% this is due to the more effective use of the Quick 60 programme.

Through our changing school pedagogy integration of our Inquiry (Kath Murdoch) and Learning through Play philosophy we will create authentic opportunities to improve reading, especially in our juniors.

We also need to target our Year 4-5 boys in 2020 with an aim of having 80% of them achieving at or above their recommended reading level by the end of the year.

Creating whole school progressions for our students to look at and identify their own goals is an area we will be looking to implement throughout the whole school.

**Previous year 2018 PERFORMANCE:**

**OUTCOME – END OF 2018** - 70% of our students (62/90) are working at or beyond their recommended NZ Curriculum level.

After 1 year	7/15	(47%)
After 2 years	8/17	(47%)
After 3 years	11/14	(79%)
Year 4	6/9	(67%)
Year 5	10/11	(91%)
Year 6	9/11	(81%)
Year 7	5/7	(72%)
Year 8	6/6	(100%)

**REASONS AND EVALUATION:** We have continued to stay stable with our data although we have improved by 5% overall school wide this year in Reading.

There has been an improvement in each year, with 2017 year 6s sitting at 40% to improve in 2018 to 72%. 31/49 boys reaching the required curriculum level and 18 boys (20% of all students) needing support. 18/59 (30%) Maori have not reached their recommended level of rereading achievement in 2018. The introduction of the "Quick 60 programme" has helped lift students' level of reading overall. 18/28 students not reaching their curriculum level are Maori and 18/28 are boys.

**Current PERFORMANCE:**

**OUTCOME – END OF 2019**  
80% of our students (82/102) are working at or beyond their recommended NZ Curriculum level.

After 1 year	11/11	(100%)	<b>Ethic group working at expected</b>
After 2 years	12/12	(100%)	European 19/21
After 3 years	13/17	(76%)	Maori 46/61
Year 4	10/14	(75%)	Other 16/19
Year 5	9/11	(82%)	<b>Gender group working at expected</b>
Year 6	13/15	(85%)	Male 35/50
Year 7	10/13	(75%)	Females 47/52
Year 8	4/9	(44%)	

**REASONS AND EVALUATION:**

Raw data of our 81 students for the whole year 2019 shows that at the beginning of the year 61% or 49/81 students were reading at the expected curriculum level but that increased to 84% or 68/81 by the end of the year a move of 23%.

Current school numbers of 102 show 20 students are still working below the expected writing levels however 82 are working at expected or beyond their curriculum level. 20 students are working below their curriculum level. 15 Maori, 2 European, 3 others and of this 15 males & 5 females

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Literacy – Reading – Actions to Achieve Targets – Actions to achieve target – 2020.		Led by:	Timeframe
The Quick 60 programme will be run for target students. Led by RTLb. By the end of Term 1, 2020.		Keriana supported by all teaching staff.	By the end of Term 3, 2020.
Review Reading progressions as a staff to develop simple specific goals that can be used directly in planning and group WALTs.			
Reading progressions will be reviewed for consistency of language across the whole school.		Keriana supported by all teaching staff.	By the end of Term 3.
APPLIES TO READING, WRITING AND MATHS			
Provide a classroom environment that caters to the student's learning needs using UDL strategies.		Led by RTLb.	By the end of 2020.
By the end of Term 1, 2020, develop a user friendly learning story template and tracker for reading, writing and maths, that provides the required information.		This to be led by all teachers.	By the end of Term 1,
Use observations and learning stories to make links to the curriculum.		Led by Whole staff.	By the end of Term 2.
By the end of each term 2 in 2020, each student will have one learning story linked to Reading, Writing and Maths progress.		Led by Whole staff.	By the end of Term 2.

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## Curriculum Targets – Numeracy 2020

**TARGET:** Numeracy – At least 80% of students will be achieving at the appropriate level according to New Zealand curriculum (Refer School Assessment Guidelines Booklet).

To focus on Years 5 and 8. At these Year groups we aim to have over 80% at or above. Develop a boys programme.

**Assessment tools:** PAT Maths for Y4-8, Gloss, JAM, On-going Formative Assessment and OTJ's, Junior 6yr Net, Teacher judgment, twice termly updates on Achievement boards, Class work, ongoing formative assessment, Circle groups & niggle students review.

**STRATEGY:**

1. Create our own school **"Mathematics progressions"** that are simple, specific and will link to our "Direct Acts of Teaching" as well as help students set individual goals - next level and next steps to achieve with.
2. Link and cover learning progressions for writing with **"Learning & teaching through play"**
3. Develop teacher pedagogy by utilizing staff strengths in numeracy to develop confidence.
4. Identify of concern and niggle students (Target students) from circle groups and use the **"Universal Design for Learning"** model to help create programmes to suit students need.

**PERSONNEL:**

Literacy Leaders  
Classroom teachers

**BUDGET CODE:**

Numeracy

**BUDGET:**

\$1000 Numeracy  
\$500 PD

**BACKGROUND DATA:**

Our background data shows we are not far away from our targeted level in most years. We have implemented activities throughout Maths Week 2019, these activities went home and helped to engage whanau in maths. Through the identification of our targeted students in our circles, teachers have provided opportunities for the students to increase their understanding of large numbers up to 1000 and part/whole numbers (fractions & decimals).

Creating whole school progressions for our students to look at and identify their own goals is an area we will be looking to implement throughout the whole school.

**CURRENT PERFORMANCE:**

**END OF 2017**

**OUTCOME – END OF 2017** - 72% of our students (63/90) are working at or beyond their recommended NZ Curriculum level.

After 1 year	15/15	(100%)
After 2 years	9/17	(53%)
After 3 years	7/14	(50%)
Year 4	7/9	(78%)
Year 5	8/10	(80%)
Year 6	9/11	(82%)
Year 7	4/7	(57%)
Year 8	4/6	(67%)

**REASONS AND EVALUATION:**

Over the past few years there has been an increase in achievement levels although we have seen a 10% drop overall, this year. 26/90 (28%) students are not reaching their expected curriculum level. 14/28 are Maori and 16/28 are boys. The largest concern are the Year 2's & 3's and Year 7's. These areas of maths that students tend to struggle are moving from add/sub with the Year 2 & 3's to large numbers to 1000 and the Year 7's moving to part whole numbers.

**Current PERFORMANCE:**

**OUTCOME – END OF 2019**

84% of our students (86/102) are working at or beyond their recommended NZ Curriculum level.

After 1 year	11/11	(100%)	<b>Ethic group working at expected</b>
After 2 years	12/12	(100%)	<b>European 19/21</b>
After 3 years	17/17	(100%)	<b>Maori 46/61</b>
Year 4	11/16	(69%)	<b>Other 16/19</b>
Year 5	9/11	(82%)	<b>Gender group working at expected</b>
Year 6	12/15	(86%)	<b>Male 37/50</b>
Year 7	9/13	(67%)	<b>Females 48/52</b>
Year 8	5/9	(60%)	

**REASONS AND EVALUATION:**

Raw data of our 81 students for the whole year 2019 shows that at the beginning of the year 68% or 56/81 students were reading at the expected curriculum level but that increased to 85% or 70/81 by the end of the year a move of 17%. Current school numbers of 102 show 18 students are still working below the expected writing levels however 84 are working at expected or beyond their curriculum level. Of the 18 working below their curriculum level. 12 Maori, 3 European, 3 others and of this 13 males & 5 females.

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Mathematics - Actions to Achieve Targets - Actions to achieve target - 2020.	Led by:	Timeframe
Stages 1,2, 3 and 4 progressions will be created and displayed in all classes (there will be consistency either visually or through language across the whole school).	Lianne supported by teaching staff.	By Wk 5 Term 1.
Stages 5,6,7 and 8 progressions will be created and displayed in all classes (there will be consistency either visually or through language across the whole school).	Lianne supported by teaching staff.	By Wk 10 Term 1.
Online PAT maths tests will be administered and the ARB resources utilised to address individual student gaps.	Lianne supported by senior syndicate	End of Week 5 - Term 1.
Provide a classroom environment that caters to the student's learning needs using UDL strategies.	Led by RTLB.	By the end of 2020.
Use observations and learning stories to make links to maths. Led by each classroom teacher.	All teachers	Completed 1 for each student per term.
<b>MATHS - Term 2</b> Numeracy Curriculum Leader to share an activity/resource in a staff meeting.	Lianne.	End of Term 2
<b>MATHS - Term 3</b> Curriculum Leader to organise Maths week activities and ensure all staff are able to access these.	Lianne.	Completed in August ?
<b>APPLIES TO READING, WRITING AND MATHS</b>		
Provide a classroom environment that caters to the student's learning needs using UDL strategies.	Led by RTLB.	By the end of 2020.
By the end of Term 1, 2020, develop a user friendly learning story template and tracker for reading, writing and maths, that provides the required information.	This to be led by all teachers.	By the end of Term 1,
Use observations and learning stories to make links to the curriculum.	Led by Whole staff.	By the end of Term 2.
By the end of each term 2 in 2020, each student will have one learning story linked to Reading,	Led by Whole staff.	By the end of Term 2.

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Writing and Maths progress.			
<b>APPLIES TO READING, WRITING AND MATHS</b>			
Provide a classroom environment that caters to the student's learning needs using UDL strategies.	Led by RTL.B.		By the end of 2020.
By the end of Term 1, 2020, develop a user friendly learning story template and tracker for reading, writing and maths, that provides the required information.	This to be led by all teachers.		By the end of Term 1,
Use observations and learning stories to make links to the curriculum.	Led by W/whole staff.		By the end of Term 2.
By the end of each term 2 in 2020, each student will have one learning story linked to Reading, Writing and Maths progress.	Led by W/whole staff.		By the end of Term 2.

## Other Development Areas: 2020

**MAC -** with the guidance of the MAC programme Whakamaru School will be looking to reach Level 2 and normalise Te Reo Maori into the school.

- a) Develop our te reo programme
  - b) Identify areas of improvement
  - c) Look at school tikanga
  - d) Develop a generic whaikorero to suit different situations.
- 2) **Cultural Responsive** - work with the Taupo CoL Tuwharetoa representative and Raukawa around cultural responsive practises.
- a) **Kia te rangitira ai: Learning, succeeding and thriving in education (Melinda Webber)** Engaging with Maori learners and their whanau - integrate some actions from the survey finding. Improve progressions and student understanding of their own learning - where they are to next steps.
  - b) Tuwharetoa Cultural Knowledge Project: Participation in PLD for staff
  - c) Look into **Rongohia te hou** (Taupo CoL) to understand what being a culturally responsive school looks like.
- 3) **PB4L** - continue to develop our Positive Behaviour for Learning programme with the Restorative Justice programme in 2020.
- a) Produce signage to promote our values
  - b) Further develop our KAAHU kid awards
  - c) Use the PB4L data to identify trends to resolve.
- 4) **Online Portfolios and reporting to parents**
- a) Develop our use of Classdojo and community engagement.
  - b) Etap report - to develop instant reports that data from eTap can automatically produce.
- 5) **Learning Through Play (Longworth) & Inquiry (Kath Murdoch)** - Develop our "School Curriculum" document to integrating our Learning & teaching through Play & Inquiry (Kath Murdoch) to create authentic opportunities to learn.

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- a. Learning and Teaching through Play throughout 2020.
  - i. Link to the curriculum
  - ii. Assessing change - reading/writing/ maths
  - iii. Ways to report to BoT/Parents
  - iv. On-going tracking curriculum coverage
  - v. Blogging options?
  - vi. Senior school practices - Bevan Holloway
  - vii. School resources and school ground development
  - viii. Flow of observations and teaching sessions and balance.
  - ix. Proof for ERO
  - x. Proof over time is developing oral language/core curriculum areas
  - xi. Showing change of learning/next steps etc
- 6) **Development of School grounds** - Develop school grounds to fit our direction of learning for the students as well as ant financial restraints.
  - a) Update our 5YA and 10PP to suit our current financial situation.
  - b) Paint the school using Carus.
  - c)
- 7) **Community engagements** - Use the wetland "Mangokowhiriwhiri wetland as a connection to the community.
  - a) Work with the PTA, local hapu, iwi to provide a range of opportunities to engage our community.
  - b) Find local projects or opportunities for our school to be a part of.
  - c) Continue to promote after school activities - touch rugby, squash etc.
- 8) **Enviro-schools.**
  - a) Start the journey into becoming an enviro-school.
- 9) **Branding**
  - a) Identify options to re-brand our school and share these with the community. Ensure this links to our school direction.

**Outcomes and Results:**

Evaluation:-

General Comments



## **Whakamaru School**

### **KiwiSport Funding for the year ended 31 December 2019**

Kiwisport is a Government funding initiative to support student's participation in organised sport.  
The school received total Kiwisport funding of \$1,316.66 excl gst.  
The whole school benefited from participation in organised sport.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF WHAKAMARU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Whakamaru School (the School). The Auditor-General has appointed me, Jonathan Hurst, using the staff and resources of Finnz Limited, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 21 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue & expense, statement of changes in net assets/equity, and statement of cashflows 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 2019; and
  - financial performance and cashflows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 27<sup>th</sup> July 2020. This is the date at which our opinion is expressed.

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

#### **Emphasis of Matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in notes 24 and 27 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic and the breach of section 87 of the Education Act 1989 relating to the inability to file by the statutory reporting date, due to the disruption caused by Covid-19 restrictions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Report, Kiwisport Note, and Trustee list, but does not include the financial statements, and our auditor's report thereon.

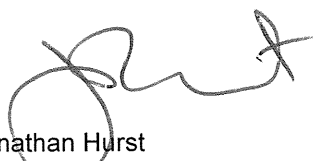
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



Jonathan Hurst  
Finnz Audit Limited  
On behalf of the Auditor-General  
Te Awamutu, New Zealand