

WHAKAMARU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Term Expires/ Expired
Shaun Swann	Chairperson	Elected	Appointed 2.3.20 Resigned Chairperson 2.3.20
Craig Vanner	Parent Rep	Elected	Jun 2022
Lisa de Thierry	Parent Rep	Co-opted	Resigned 4.12.20
Gene Turuwhenua	Parent Rep	Elected	Jun 2022
Hiki Nathan	Parent Rep	Elected	Jun 2022
Renee Mason	Parent Rep	Elected	Jun 2022
Donna Northcroft	Staff Rep	Elected	Jun 2022
James White	Principal		

Accountant / Service Provider: Education Services Ltd

WHAKAMARU SCHOOL

Annual Report - For the year ended 31 December 2020

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Whakamaru School

Statement of Responsibility

For the year ended 31 December 2020


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

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

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

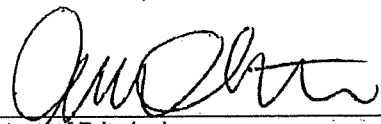
The School's 2020 financial statements are authorised for issue by the Board.

Shaun Paul Swain
Full Name of Board Chairperson


Signature of Board Chairperson

28/05/21
Date:

James Nicholas White
Full Name of Principal


Signature of Principal

28/5/21
Date:

Whakamaru School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,059,293	789,368	842,862
Locally Raised Funds	3	99,505	109,061	97,934
Interest income		338	-	372
		<u>1,159,136</u>	<u>898,429</u>	<u>941,168</u>
Expenses				
Locally Raised Funds	3	53,848	86,000	89,870
Learning Resources	4	687,721	531,289	589,037
Administration	5	98,589	72,179	74,781
Finance		376	230	2,955
Property	6	199,185	180,383	213,029
Depreciation	7	34,906	32,782	34,054
		<u>1,074,625</u>	<u>902,863</u>	<u>1,003,726</u>
Net Surplus / (Deficit) for the year		84,511	(4,434)	(62,558)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>84,511</u>	<u>(4,434)</u>	<u>(62,558)</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.



Whakamaru School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		159,829	227,934	222,387
Total comprehensive revenue and expense for the year		84,511	(4,434)	(62,558)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,860	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	246,200	223,500	159,829
Retained Earnings		246,200	223,500	159,829
Equity at 31 December		246,200	223,500	159,829

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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	323,586	91,250	92,168
Accounts Receivable	9	60,217	34,930	39,765
GST Receivable		-	917	1,839
Prepayments		4,269	3,566	5,331
Inventories	10	604	596	553
		<u>388,676</u>	<u>131,259</u>	<u>139,656</u>
Current Liabilities				
GST Payable		14,171	-	-
Accounts Payable	12	100,257	44,607	63,138
Revenue Received in Advance	13	150	1,134	2,468
Provision for Cyclical Maintenance	14	36,210	16,667	36,900
Finance Lease Liability - Current Portion	15	7,753	10,550	12,392
Funds held for Capital Works Projects	16	136,103	-	2,205
		<u>294,644</u>	<u>72,958</u>	<u>117,103</u>
Working Capital Surplus/(Deficit)		<u>94,032</u>	<u>58,301</u>	<u>22,553</u>
Non-current Assets				
Property, Plant and Equipment	11	199,312	174,838	219,289
		<u>199,312</u>	<u>174,838</u>	<u>219,289</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	41,300	-	69,770
Finance Lease Liability	15	5,844	9,639	12,243
		<u>47,144</u>	<u>9,639</u>	<u>82,013</u>
Net Assets		<u>246,200</u>	<u>223,500</u>	<u>159,829</u>
Equity		<u>246,200</u>	<u>223,500</u>	<u>159,829</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		310,570	250,403	232,261
Locally Raised Funds		95,364	27,321	96,836
Goods and Services Tax (net)		16,010	-	(922)
Payments to Employees		(135,080)	(122,680)	(138,768)
Payments to Suppliers		(169,636)	(106,734)	(182,170)
Cyclical Maintenance Payments in the year		(62)	(43,000)	-
Interest Paid		(376)	(230)	(2,955)
Interest Received		338	-	372
Net cash from/(to) Operating Activities		117,128	5,080	4,654
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,492)	(1,500)	(6,381)
Net cash from/(to) Investing Activities		(10,492)	(1,500)	(6,381)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,860	-	-
Finance Lease Payments		(10,976)	(16,273)	(12,253)
Funds Held for Capital Works Projects		133,898	-	2,205
Net cash from/(to) Financing Activities		124,782	(16,273)	(10,048)
Net increase/(decrease) in cash and cash equivalents		231,418	(12,693)	(11,775)
Cash and cash equivalents at the beginning of the year	8	92,168	103,943	103,943
Cash and cash equivalents at the end of the year	8	323,586	91,250	92,168

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.



Whakamaru School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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



Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) 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.

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.

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 held under a Finance Lease	Term of 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 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are 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 the School's 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 Instruments

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

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

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



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.

Borrowings include but are 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.

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	251,513	187,682	184,935
Teachers' Salaries Grants	570,359	416,582	475,243
Use of Land and Buildings Grants	143,588	122,383	135,898
Resource Teachers Learning and Behaviour Grants	2,530	1,874	-
Other MoE Grants	66,145	60,847	41,942
Other Government Grants	25,158	-	4,844
	<u>1,059,293</u>	<u>789,368</u>	<u>842,862</u>

The school has opted in to the donations scheme for this year. Total amount received was \$14,250.

Other MOE Grants total includes additional COVID-19 funding totalling \$5,913 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	9,135	5,000	3,831
Bequests & Grants	22,000	17,371	1,522
Activities	34,896	1,400	58,171
Trading	1,988	-	4,381
Fundraising	6,198	3,550	4,864
School House	25,288	25,740	25,165
Bus	-	56,000	-
	<u>99,505</u>	<u>109,061</u>	<u>97,934</u>
Expenses			
Activities	39,456	20,500	76,984
Trading	2,076	-	4,304
Fundraising (Costs of Raising Funds)	1,502	-	42
School House	10,814	9,500	8,540
Bus	-	56,000	-
	<u>53,848</u>	<u>86,000</u>	<u>89,870</u>
Surplus for the year Locally raised funds	<u>45,657</u>	<u>23,061</u>	<u>8,064</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	30,673	36,997	32,581
Employee Benefits - Salaries	646,869	481,132	550,424
Staff Development	10,179	13,160	6,032
	<u>687,721</u>	<u>531,289</u>	<u>589,037</u>



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,504	3,509	3,407
Board of Trustees Fees	3,910	-	4,130
Board of Trustees Expenses	3,708	1,000	1,425
Communication	1,592	2,500	1,892
Consumables	3,917	9,900	10,930
Other	15,392	10,350	8,680
Employee Benefits - Salaries	38,214	38,000	37,332
Insurance	1,252	2,000	1,225
Service Providers, Contractors and Consultancy	6,600	4,920	5,760
Healthy School Lunch Programme	20,500	-	-
	<u>98,589</u>	<u>72,179</u>	<u>74,781</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,731	3,500	3,590
Cyclical Maintenance Expense	9,910	10,000	16,903
Grounds	6,229	8,000	9,114
Heat, Light and Water	10,372	12,000	11,067
Repairs and Maintenance	5,365	5,000	3,097
Use of Land and Buildings	143,588	122,383	135,898
Employee Benefits - Salaries	20,990	19,500	26,094
Consultancy & Contract Services	-	-	7,266
	<u>199,185</u>	<u>180,383</u>	<u>213,029</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	9,782	9,400	9,765
Furniture and Equipment	5,235	4,648	4,828
Information and Communication Technology	6,907	7,332	7,616
Leased Assets	11,955	10,375	10,778
Library Resources	1,027	1,027	1,067
	<u>34,906</u>	<u>32,782</u>	<u>34,054</u>



8. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Bank Current Account	170,442	9,227	5,100
Bank Call Account	153,144	82,023	87,068
Cash and cash equivalents for Statement of Cash Flows	<u>323,586</u>	<u>91,250</u>	<u>92,168</u>

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

Of the \$323,586 Cash and Cash Equivalents \$140,118 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Receivables	5,093	2,099	3,270
Receivables from the Ministry of Education	14,894	-	-
Banking Staffing Underuse	-	2,771	3,031
Teacher Salaries Grant Receivable	40,230	30,060	33,464
	<u>60,217</u>	<u>34,930</u>	<u>39,765</u>
Receivables from Exchange Transactions	19,987	2,099	3,270
Receivables from Non-Exchange Transactions	40,230	32,831	36,495
	<u>60,217</u>	<u>34,930</u>	<u>39,765</u>

10. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Stationery	584	518	553
Canteen	20	78	-
	<u>604</u>	<u>596</u>	<u>553</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	155,445	-	-	-	(9,782)	145,662
Furniture and Equipment	23,038	9,232	-	-	(5,235)	27,036
Information and Communication Tech	10,973	2,719	-	-	(6,907)	6,786
Leased Assets	22,360	2,263	-	-	(11,955)	12,668
Library Resources	7,473	714	-	-	(1,027)	7,160
Balance at 31 December 2020	219,289	14,928	-	-	(34,906)	199,312

The net carrying value of equipment held under a finance lease is \$12,668 (2019: \$22,360)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	409,377	(263,715)	145,662
Furniture and Equipment	217,157	(190,121)	27,036
Information and Communication	162,030	(155,244)	6,786
Leased Assets	44,879	(32,211)	12,668
Library Resources	48,321	(41,161)	7,160
Balance at 31 December 2020	881,764	(682,452)	199,312

	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 Tech	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
Balance at 31 December 2019	234,132	19,211	-	-	(34,054)	219,289

The net carrying value of equipment held under a finance lease is \$22,360 (2018: \$18,168)

	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	159,310	(148,337)	10,973
Leased Assets	42,616	(20,256)	22,360
Library Resources	47,607	(40,134)	7,473
Balance at 31 December 2019	866,836	(647,547)	219,289



12. Accounts Payable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	48,977	6,788	19,467
Accruals	3,603	3,313	3,407
Capital Accruals for PPE items	18	-	-
Banking Staffing Overuse	544	-	-
Employee Entitlements - Salaries	40,230	30,060	33,464
Employee Entitlements - Leave Accrual	6,885	4,446	6,800
	<u>100,257</u>	<u>44,607</u>	<u>63,138</u>

Payables for Exchange Transactions	100,257	44,607	63,138
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>100,257</u>	<u>44,607</u>	<u>63,138</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income in Advance	150	1,134	2,468
	<u>150</u>	<u>1,134</u>	<u>2,468</u>

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	106,670	6,667	89,767
Increase to the Provision During the Year	11,840	10,000	16,903
Adjustment to the Provision	(39,070)	-	-
Use of the Provision During the Year	(1,930)	-	-
	<u>77,510</u>	<u>16,667</u>	<u>106,670</u>
Provision at the End of the Year			
Cyclical Maintenance - Current	36,210	16,667	36,900
Cyclical Maintenance - Term	41,300	-	69,770
	<u>77,510</u>	<u>16,667</u>	<u>106,670</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	8,278	10,550	12,694
Later than One Year and no Later than Five Years	5,927	9,639	12,243
	<u>14,205</u>	<u>20,189</u>	<u>24,937</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:

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
LED Lighting & Fire Alarm <i>completed</i>	(653)	652	1	-	-
214578-Security Alarm Upgrade <i>completed</i>	(5,516)	8,516	(3,000)	-	-
216677-Reception-Water Damage Re <i>in progress</i>	8,374	-	(10,037)	-	(1,663)
SIP-Block A Floor Coverings <i>in progress</i>	-	15,568	(5,678)	-	9,890
SIP-Pool Repairs & Playground <i>in progress</i>	-	43,502	(45,854)	-	(2,352)
LSPM Site Fencing <i>in progress</i>	-	96,507	-	-	96,507
Fire Alarm Upgrade <i>in progress</i>	-	40,631	(6,910)	-	33,721
Totals	<u>2,205</u>	<u>205,376</u>	<u>(71,478)</u>	<u>-</u>	<u>136,103</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	140,118
Funds Due from the Ministry of Education	(4,015)
	<u>136,103</u>

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	<u>-</u>	<u>18,170</u>	<u>(15,965)</u>	<u>-</u>	<u>2,205</u>



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.

	2020 Actual \$	2019 Actual \$
Board Members		
Remuneration	3,910	4,130
Full-time equivalent members	-	0.39
Leadership Team		
Remuneration	294,965	189,267
Full-time equivalent members	3.00	1.96
Total key management personnel remuneration	298,875	193,397
Total full-time equivalent personnel	3.00	2.35

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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:

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	323,586	91,250	92,168
Receivables	60,217	34,930	39,765
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>383,803</u>	<u>126,180</u>	<u>131,933</u>

Financial liabilities measured at amortised cost

Payables	100,257	44,607	63,138
Borrowings - Loans	-	-	-
Finance Leases	13,597	20,189	24,635
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>113,854</u>	<u>64,796</u>	<u>87,773</u>

24. Events After Balance Date

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

25. Comparatives

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





WHAKAMARU SCHOOL

Growing Creative Thinkers

Analysis of Variance 2020 Review 2021 Annual 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 3, 4 & 5 students 2021 with an aim to have 80% at or above their curriculum level.

Assessment Tools: Running Record from Red3-Gold, PROBE from Gold +, PAT Reading Comprehensions and Vocabulary (Year 4-8), KLST, Junior 6yr Net, Teacher judgment, twice termly updates on Learning Progression boards, Class work, Quick 60 review, ongoing formative assessment, Circle groups & niggle students review.

STRATEGY:

1. To use and develop student understanding of our school **"Reading progressions"** that are simple and specific. Students will be able to set individual goals and next steps to achieve. Teachers will use a range of assessment tools in reading along with reading progressions to identify "Deliberate Acts of Teaching" and place them in planning.
2. Link and cover learning progressions for reading through **"Learning & teaching through play"**, identified in *Learning Stories*.
3. Consistent use of the **"Quick 60 programme"** for our targeted students in our circles and ESOL targeted students - Talk about programme..
4. Identify the of concern and niggle students (Targeted students) from circle sheets to create programmes to suit a students' individual needs. With the support from our Learning Support, RTLB, LSC and the use of and understanding of the **"UDL"** model

PERSONNEL:

Literacy Leaders
Classroom teachers
CoL - Across the School Teachers.
Learning Support /RTLB /LSC

BUDGET CODE:

Literacy 3330

BUDGET:

\$1000 Literacy- Reading
\$500 PD

BACKGROUND DATA:

We have seen steady improvement in Reading achievement. We continue to challenge and support year 3-4 students as they progress from one developmental stage to the next.

For our Junior school our phonics programme - **Letterland**, gives our students a clear base in reading. **Reading Recovery**. Even though we only have one student at a time for this programme, we have seen accelerated learning continuing to happen for children on this programme. **Buddy reading** and access to physical books through **Duffy books** gives our students a love for reading.

New **Reading Progressions** will give our students a clearer guide to identify achievement level and next steps to help students to progress.

Professional development in **Play Based Learning with Longworth Education** will help us deepen students' thinking through provocations and link **reading to inquiry**. We feel these programmes have continued to see student progress over the past few years..

Previous year 2019 PERFORMANCE:

OUTCOME – END OF 2019

80% of our students (82/102) are working at or beyond their recommended NZ Curriculum level.

1 year	11/11 (100%)	Ethnic group working at expected
2 years	12/12 (100%)	European 19/21
3 years	13/17 (76%)	Maori 46/61
Year 4	10/14 (75%)	Other 16/19
Year 5	9/11 (82%)	Gender group working at expected
Year 6	13/15 (85%)	Male 35/50 (70%)
Year 7	0/13 (75%)	Females 47/52 (90%)
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

Current PERFORMANCE:

OUTCOME – END OF 2020

67% of our students (70/105) are working at or beyond their recommended NZ Curriculum level.

1 year	15/15 (100%)	Ethnic group working at expected
2 years	4/7 (57%)	European 16/20 (80%)
3 years	5/16 (32%)	Maori 38/63 (60%)
Year 4	11/16 (69%)	Other 16/22 (72%)
Year 5	9/13 (69%)	Gender group working at expected
Year 6	9/12 (75%)	Male 34/52 (65%)
Year 7	9/11 (82%)	Females 36/53 (68%)
Year 8	8/15 (53%)	

REASONS AND EVALUATION:

Raw data of our current 66 students for the whole year 2020 shows that at the beginning of the year 44% or 27/62 students were reading at the expected curriculum level but that increased to 72% or 47/66 by the end of the year a move of 28%.(Note 4 extra students are NE students, who joined throughout the year)

Current students that have data- school numbers of 86 show 26/85 (31%) students are still working below the expected reading levels however 59/85 (69%) are working at expected or beyond their curriculum level
Of the 26 students who are working below their curriculum level,
18 Maori, 3 European, 5 others and of this 26 - 12 males & 14 females

Whakamaru School - Analysis of Variance 2020 review
2021 Annual School Improvement Plan

Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
2021 Identify Targeted Learners	See Staff information book (pg6) Circles (Niggle Sheets)	Week 4 of each term Niggle Sheets to be presented to SENCO	Keriana All teachers	Teacher Aide Quick60 Learning Support	I. Develop concise programmes and timetables to drive extra programmes for our targeted learners - Quick60, Alpha 2 Omega, ESOL etc II. Read to weekly teacher	James Keriana SENCO Pam Morrison
2021 Quick 60 programme	Running Record/ PROBE testing termly for our Targeted students.	Review every term - Learning Progression boards review	Keriana supported by all teaching staff. Teacher Aides	Literacy budget Quick 60 resource books	I. The Quick 60 programme will be run for target students. II. Use Reading progressions to guide and identify Deliberate Acts of Teaching with simple specific goals that can be used in planning and group WALTs.	Lead teacher in Literacy Keriana / Leanda
2021 Learning Progressions	Provide individual goal setting for students/teachers to discuss next steps. Individual students to blog progress	Termly	All teachers	Learning progressions on classroom wall	I. Share new Learning progressions with students. II. Identify current position of each student and discuss where they are at and next steps.	All teachers James Students
2021 Reading Recovery	Reading recovery programme	Daily	Leanda	0.1 FTE = 30 minutes a day for one student.	I. Identify students II. Run the reading recovery programme in school-timetable programme III. Teacher in role to attend six PD sessions during the year.	Leanda Keriana
2021 Lead teacher drive	Lead teacher to ask questions and share ideas to improve classroom pedagogy	Staff meeting once termly	Keriana	WTE - Learning progression etc	I. To share reading or lessons with staff at staff meetings. II. Model session III. Identify effective resources, website etc	Keriana

Curriculum Targets – Writing 2021

TARGET: to raise student achievement to 80% reaching the appropriate NZ Curriculum level and continue to close the gap between Māori and all other ethnic groups achievement. To aim for at least 70% of Māori & 75% of our male 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. To use and develop student understanding of our school “*Writing progressions*” that are simple, specific and students will be able to set individual goals - next level and next steps to achieve. Teachers will moderate writing more often and use progressions to identify “Deliberate Acts of Teaching” and place them in planning.
2. Link and cover learning progressions for writing through “*Learning & teaching through play*”, identified in *Learning Stories*.
3. Consistently use ideas from “*Write that Essay*” with all students alongside Inquiry based and Play-based provocations.
4. Identify students of concern and niggle students (Targeted students) from circle sheets and create programmes to suit students' individual needs. With the support from our Learning Support, RTLB and the use of and understanding of the “*UDL*” model

PERSONNEL:

Literacy Leaders
Classroom teachers
CoL - Across the School Teachers.
Learning Support /RTLB /LSC

BUDGET CODE:

Literacy 3330

BUDGET:

\$1000 Literacy- Writing
\$500 PD

BACKGROUND DATA:

Over the past few years we have had a true lift in student confidence and attitude in writing. We continue to challenge and support year 3-4 students as they progress from one developmental stage to the next.

Quick writes and a variety of online tools (eg. The Writing Shed), shared writing, modelled writing (Tuakana/teina) as well as the use of a range of Write That Essay strategies, (Taupo COL) has helped increase students' love for writing.

New Writing Progressions will help our students to link curriculum progressions to learning goals in writing. For teachers, using NZC writing exemplars as an assessment tool will help identify “Deliberate Acts of Teaching”. We have identified that more teacher moderations will help improve our consistency of overall assessment of writing.

Professional development in Play Based Learning with Longworth Education will help us deepen students' thinking through provocations and use of writing to inquire. We feel these programmes have continued to see a growth of positive attitudes towards writing.

Previous year 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	Ethnic group working at expected
1 year	11/11 (100%)	European 12/21
2 years	12/12 (100%)	Maori 34/61
3 years	8/17 (47%)	Other 11/19
*Year 4	5/16 (32%)	Gendec group
Year 5	7/11 (63%)	working at expected
Year 6	11/15 (73%)	Male 22/50 (44%)
Year 7	7/13 (54%)	Females 40/52
Year 8	4/9 (44%)	(76%)

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 these 28 males & 11 females.

CURRENT PERFORMANCE:

OUTCOME – END OF 2020

60% of our students (62/104) are working at or above their recommended NZ Curriculum level

Year level	Number per year	Ethnic group working at expected
1 year	15/15 (100%)	European 14/19 (74%)
2 years	5/7 (72%)	Maori 32/63 (51%)
3 years	9/16 (57%)	Other 16/21 (76%)
Year 4	8/15 (53%)	Gendec group
*Year 5	1/13 (8%)	working at expected
Year 6	7/12 (59%)	Male 26/50 (51%)
Year 7	9/11 (82%)	Females 36/53 (68%)
Year 8	8/15 (53%)	

REASONS AND EVALUATION:

Raw data of our current 65 students for the whole year 2020 shows that at the beginning of the year 26% or 16/62 students were writing at the expected curriculum level but that increased to 59% or 38/65 by the end of the year a move of 35%.(Note 4 extra students are NE students, who joined throughout the year)

Current students that have data- school numbers of 85 show 33 (39%) students are still working below the expected writing levels however 59 (68%) are working at expected or beyond their curriculum level

Of the 33 students who are working below their curriculum level, 23 Maori, 4 European, 6 others and of this 27 - 18 males & 15 females

Whakamaru School - Analysis of Variance 2020 review
2021 Annual School Improvement Plan

Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
2021 Identify Targeted Learners	See Staff information book (pg6) Circles (Niggle Sheets)	Week 4 of each term Niggle Sheets to be presented to SENCO Term 1 Circles to be completed @ ToD	Keriana All teachers	Teacher Aide Write that Essay (CoL) Learning Support	I. Develop concise programmes and timetables to drive extra learning for our targeted learners - to reduce the stress of writing WTE, Quick writes etc II. Provide opportunities to write daily	James Keriana SENCO Leanda Pam Morrison
2021 Moderating Writing	Use Progressions and exemplars to identify writing levels.	Teachers will moderate writing samples on a rotational basis (week 6 termly).	James Leanda	Literacy budget Write that Essay Learning Progression	I. 'Write that Essay' programme will be run for target students. II. Use Writing progressions and identify Deliberate Acts of Teaching with simple specific goals that can be used in planning and group WALTs.	Lead teacher in Literacy Keriana / Leanda
2021 Learning Progressions	Provide individual goal setting for students/teachers	Termly Learning Progression boards review	All teachers	Learning progressions on classroom wall	I. Share new Learning progressions with students. II. Identify current position of each student and discuss where they are at and next steps. III. Blog next steps - Juniors verbal or image with seniors through text message.	All teachers James Students
2021 Write that Essay	Use our learning progressions developed from the WTE plan	Termly	Leanda to drive	Write that Essay (CoL)	I. Use terminology from WTE to ensure consistency throughout the school. II. Design class pedagogy from Across School Teachers Taupo CoL guidance. III. Learning support to help improve writing at Whakamaru School especially in the Year 6s 2021.	Leanda All staff
2021 Writing in class and in PLAY	Write that Essay School progressions Learning stories	Daily	Leanda	Write that Essay ideas Sheena Cameron writing book Classdojo	I. Use a range of media to encourage writing. II. Encourage writing in Play, sign writing, lists, names, story, script writing, games - hangman etc III. Develop writing capacity, then develop writing accuracy - full stops, capital letters, etc IV. Reduce fear of writing V. Model writing - make mistakes allow students to correct.	Whole staff
2021 Lead teacher drive	Lead teacher to ask questions and share ideas to improve classroom pedagogy	Staff meeting once termly	Leanda	WTE - Learning progression etc	IV. To share reading or lessons with staff at staff meetings. V. Model session VI. Identify effective resources, website etc	Leanda

Curriculum Targets – Numeracy 2021

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

To focus on Years 5 and 6. At these Year groups we aim to have over 80% at or above.

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, target & niggle students review. .

STRATEGY:

1. To use and develop student understanding of our school *"Mathematics progressions"* that are simple, specific and students will be able to set individual goals - next level and next steps to achieve. Teachers will also link these to planning for our *"Deliberate Acts of Teaching"*.
2. Link and cover learning progressions for math through *"Learning & teaching through play"*, identified in *Learning Stories*.
3. Utilise staff strengths in numeracy to develop stronger math teaching throughout the school.
4. Identify the of concern and niggle students (Targeted students) from circle sheets and create programmes to suit a students' individual needs. With the support from our Learning Support, RTLB, LSC and the use of and understanding of the *"Universal Design for Learning"* model

PERSONNEL:

Literacy Leaders
Classroom teachers
LSC
Mathwize

BUDGET CODE:

Numeracy 3325

BUDGET:

\$1000 Numeracy
\$500 PD

BACKGROUND DATA:

Numeracy continues to be an area of high achievement throughout our school. We continue to challenge and support year 3-4 students as they progress from one developmental stage to the next.

The use of a variety of online tools to support learning such as Study Ladder and Prodigy has increased a love for numeracy. The use of hands on materials for tuakana/Teina math challenges and a focus Maths Week annually has increased math discussions and involvement at home over the past few years.

A group of targeted and funded students attend Mathswize weekly this helps to strengthen their strategic mathematical thinking.

New Numeracy Progressions will help our students link curriculum progressions to learning goals in maths. Teachers are using a range of assessment tools to help identify *"Deliberate Acts of Teaching"* and accurately assess numeracy stages.

Professional development in Play Based Learning with Longworth Education will help us deepen students' thinking through provocations and use math thinking and urges to inquire. We feel these programmes have helped to keep Numeracy achievement high.

CURRENT PERFORMANCE:

OUTCOME – END OF 2019

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

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

CURRENT PERFORMANCE:

OUTCOME – END OF 2020

73% of our students (75/103) are working at or beyond their recommended NZ Curriculum level.

Year 1	15/15	(100%)	<u>Ethnic group working at expected</u>
Year 2	7/7	(100%)	European 15/20
Year 3	13/15	(87%)	Maori 43/61
Year 4	13/16	(81%)	Other 17/22
Year 5	5/12	(41%)	<u>Gender group working at expected</u>
Year 6	7/12	(58%)	Male 37/50
Year 7	8/11	(72%)	Females 48/53
Year 8	7/15	(46%)	

REASONS AND EVALUATION: Raw data of our current 86 students for the whole year 2020 shows that at the beginning of the year 53% or 33/62 students in math are at the expected curriculum level but that increased to 78% or 51/65 by the end of the year a move of 25%.

Current students that have data- school numbers of 84 show 18 (21%) students are still working below the expected numeracy levels however 66 (78%) are working at expected or beyond their curriculum level. Of the 18 students who are working below their curriculum level, 10 Maori, 3 European, 5 others and of this 18 - 7 males & 11 females

Whakamaru School - Analysis of Variance 2020 review
2021 Annual School Improvement Plan

Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
2021 Identify Targeted Learners	See Staff information book (pg6) Circles (Niggle Sheets)	Week 4 of each term Niggle Sheets to be presented to SENCO	Leanda All teachers	Teacher Aide Learning Support	I. Develop concise programmes and timetables to drive extra programmes for our targeted learners - Basic facts, number knowledge activities etc II. Daily or weekly support sessions with Teacher Aide, directed by his/her teacher.	James Keriana SENCO Leanda Pam Morrison
2021 Online Testing	Online PAT maths tests will be administered and the ARB resources utilised to address individual student gaps.	Yearly assessment plan	James Lianne	Numeracy budget PAT - ARBs NZ Maths	I. Use PAT maths (year 4-8) online assessment tool. II. Identify gaps to use in planning alongside the school Learning Progressions.	Led teacher in Literacy Keriana / Leanda
2021 Learning Progressions	Provide individual goal setting for students/teachers to discuss next steps. Individual students to blog progress	Termly Learning Progression Boards review	All teachers	Learning progressions on classroom wall Gloss	I. Share new Learning progressions with students. II. Identify current position of each student and discuss where they are at and next steps. III. Use Numeracy progressions and identify Deliberate Acts of Teaching with simple specific goals that can be used in planning and group WALTs.	Lianne All teachers James Students
2021 Maths in Play	Learning Stories	Daily	Leanda	Write that Essay ideas Sheena Cameron writing book	I. Use a range of media to encourage writing. II. Encourage Math in Play, shop keeping, measuring, building,	
2021 Lead teacher drive	Lead teacher to ask questions and share ideas to improve classroom pedagogy	Staff meeting once termly	Leanda	WTE - Learning progression etc	VII. To share reading or lesson with staff at staff meeting. VIII. Model session IX. Identify effective resources, website etc	Lianne

Other Development Areas: 2021

- 1) **Learning Through Play (Longworth mentorship) with Inquiry (Kath Murdoch)** templates to Develop our own “School Curriculum” document to create authentic opportunities to learn.
 - a. Learning and Teaching through Play throughout 2021 Mentor - Coaching Programme
 - i. Link to the curriculum
 - ii. Assessing change - especially reading/writing/maths
 - iii. Ways to report to BoT/Parents
 - iv. On-going tracking curriculum coverage
 - v. Blogging options?
 - vi. School practices - Longworth Ed Sarah Alono - Junior - Year 6 coach Jill Skjitttrup, Senior Year 7-8 coach Rob Stevenson
 - vii. School resources and school ground development see *Annual Plan THREE 2021-2023*
 - viii. Flow of observations and teaching sessions and balance between non-negotiables and Play.
 - ix. Proof over time is developing oral language/core curriculum areas
 - x. Showing change of learning/next steps etc
- 2) **Cultural Responsive** - work with the Taupo Col Tuwharetoa representative and Raukawa around cultural responsive practises.
 - a) Tuwharetoa Cultural Knowledge Project: Participation in PLD for staff
 - b) Look into findings from **Rongohia te hou** (Taupo Col.) to understand what being a culturally responsive school looks like.
- 3) **Community engagements** - Use the wetland “Mangokowhiriwhiri wetland and native bush area 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, rip rugby, Te Reo Maori lessons etc.
- 4) **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.
 - e) Find iwi and hapu links to our school.
- 5) **Enviro-schools**.
 - a) Start the journey into becoming an enviro-school.
 - b) Use Enviro-schools resources.
 - c) Work with Alex Daniels to guide our school as an enviro-school.

Outcomes and Results:

Evaluation:

General Comments:

Whakamaru School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,382 (excluding GST). The funding was spent on sporting endeavours.

INDEPENDENT AUDITOR'S REPORT

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

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 Audit 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 2020, 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 2020; 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 28th May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board 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.

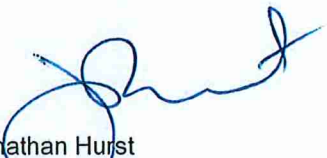
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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: *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.



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

