

# WHAKAMARU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# WHAKAMARU SCHOOL

Annual Report - For the year ended 31 December 2021

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# Whakamaru School

## Statement of Responsibility

For the year ended 31 December 2021


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

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

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

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

Shaun Paul Simpson  
Full Name of Presiding Member

  
Signature of Presiding Member

28/10/2022  
Date:

James White  
Full Name of Principal

  
Signature of Principal

28/10/22  
Date:

## Whakamaru School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	969,007	874,815	1,059,293
Locally Raised Funds	3	92,590	78,226	99,505
Interest Income		413	-	338
		<u>1,062,010</u>	<u>953,041</u>	<u>1,159,136</u>
<b>Expenses</b>				
Locally Raised Funds	3	51,274	64,750	53,848
Learning Resources	4	625,867	606,024	687,721
Administration	5	147,634	71,060	98,589
Finance		233	233	376
Property	6	170,168	194,438	199,185
Depreciation	10	28,310	25,633	34,906
		<u>1,023,486</u>	<u>962,138</u>	<u>1,074,625</u>
<b>Net Surplus / (Deficit) for the year</b>		38,524	(9,097)	84,511
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>38,524</u></u>	<u><u>(9,097)</u></u>	<u><u>84,511</u></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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		246,200	184,519	159,829
Total comprehensive revenue and expense for the year		38,524	(9,097)	84,511
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	1,860
<b>Equity at 31 December</b>		286,599	175,422	246,200
Retained Earnings		286,599	175,422	246,200
<b>Equity at 31 December</b>		286,599	175,422	246,200

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	170,329	63,134	323,586
Accounts Receivable	8	49,309	39,765	60,217
GST Receivable		8,290	1,839	-
Prepayments		38,841	5,331	4,269
Inventories	9	3,919	553	604
		270,688	110,622	388,676
<b>Current Liabilities</b>				
GST Payable		-	-	14,171
Accounts Payable	11	56,525	63,138	100,257
Revenue Received in Advance	12	170	2,468	150
Provision for Cyclical Maintenance	13	62,747	29,333	36,210
Finance Lease Liability	14	4,819	12,392	7,753
Funds held for Capital Works Projects	15	39,603	-	136,103
		163,864	107,331	294,644
<b>Working Capital Surplus/(Deficit)</b>		106,824	3,291	94,032
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	184,900	184,374	199,312
		184,900	184,374	199,312
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	4,100	-	41,300
Finance Lease Liability	14	1,025	12,243	5,844
		5,125	12,243	47,144
<b>Net Assets</b>		286,599	175,422	246,200
<b>Equity</b>		286,599	175,422	246,200

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 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		305,643	266,705	310,570
Locally Raised Funds		104,636	31,550	95,364
Goods and Services Tax (net)		(22,461)	-	16,010
Payments to Employees		(153,382)	(157,700)	(135,080)
Payments to Suppliers		(251,658)	(142,422)	(169,698)
Interest Paid		(233)	(233)	(376)
Interest Received		413	-	338
Net cash from/(to) Operating Activities		(17,042)	(2,100)	117,128
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(13,916)	(22,000)	(10,492)
Net cash from/(to) Investing Activities		(13,916)	(22,000)	(10,492)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,875	-	1,860
Finance Lease Payments		(6,216)	(4,934)	(10,976)
Funds Administered on Behalf of Third Parties		(117,958)	-	133,898
Net cash from/(to) Financing Activities		(122,299)	(4,934)	124,782
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(153,257)</b>	<b>(29,034)</b>	<b>231,418</b>
Cash and cash equivalents at the beginning of the year	7	323,586	92,168	92,168
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>170,329</b>	<b>63,134</b>	<b>323,586</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Whakamaru School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

###### **Cyclical maintenance**

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



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

Improvements 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 Technology	3 - 5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

## **k) Intangible Assets**

### *Software costs*

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

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

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

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

### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

## **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **o) Revenue Received in Advance**

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

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

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

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

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

#### **q) 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 Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **r) Provision for Cyclical Maintenance**

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

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

#### **s) 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.

#### **t) 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.

#### **u) 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.

#### **v) Budget Figures**

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

#### **w) Services received in-kind**

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

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	240,001	200,211	251,513
Teachers' Salaries Grants	493,253	472,212	570,359
Use of Land and Buildings Grants	107,162	135,898	143,588
Other MoE Grants	91,299	27,362	68,675
Other Government Grants	37,292	39,132	25,158
	<b>969,007</b>	<b>874,815</b>	<b>1,059,293</b>

The school has opted in to the donations scheme for this year. Total amount received was \$14,550.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	4,653	6,000	9,135
Fees for Extra Curricular Activities	20,692	1,250	34,896
Trading	2,077	-	1,988
Fundraising & Community Grants	38,830	25,550	28,198
School House	26,338	23,426	25,288
Bus	-	22,000	-
	<b>92,590</b>	<b>78,226</b>	<b>99,505</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	40,756	3,150	39,456
Trading	1,693	-	2,076
Fundraising & Community Grant Costs	-	-	1,502
School House	8,547	15,000	10,814
Bus	278	46,600	-
	<b>51,274</b>	<b>64,750</b>	<b>53,848</b>
<b>Surplus for the year Locally raised funds</b>	<b>41,316</b>	<b>13,476</b>	<b>45,657</b>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	34,746	30,312	30,673
Employee Benefits - Salaries	583,141	567,212	646,869
Staff Development	7,980	8,500	10,179
	<b>625,867</b>	<b>606,024</b>	<b>687,721</b>

## 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,386	3,600	3,504
Board Fees	3,922	3,850	3,910
Board Expenses	2,442	1,000	3,708
Communication	1,607	1,800	1,592
Consumables	3,478	3,800	3,917
Other	15,865	11,910	15,392
Employee Benefits - Salaries	38,887	38,000	38,214
Insurance	1,142	500	1,252
Service Providers, Contractors and Consultancy	6,600	6,600	6,600
Healthy School Lunch Programme	69,305	-	20,500
	<b>147,634</b>	<b>71,060</b>	<b>98,589</b>

## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,544	2,000	2,731
Cyclical Maintenance Provision	3,677	11,840	9,910
Grounds	2,016	5,500	6,229
Heat, Light and Water	12,629	9,000	10,372
Repairs and Maintenance	17,365	6,000	5,365
Use of Land and Buildings	107,162	135,898	143,588
Employee Benefits - Salaries	23,775	24,200	20,990
	<b>170,168</b>	<b>194,438</b>	<b>199,185</b>

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

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	170,329	63,134	323,586
Cash and cash equivalents for Statement of Cash Flows	<b>170,329</b>	<b>63,134</b>	<b>323,586</b>

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

Of the \$170,329 Cash and Cash Equivalents \$39,603 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	6,944	3,270	5,093
Receivables from the Ministry of Education	-	-	14,894
Banking Staffing Underuse	-	3,031	-
Teacher Salaries Grant Receivable	42,365	33,464	40,230
	<u>49,309</u>	<u>39,765</u>	<u>60,217</u>
Receivables from Exchange Transactions	6,944	3,270	19,987
Receivables from Non-Exchange Transactions	42,365	36,495	40,230
	<u>49,309</u>	<u>39,765</u>	<u>60,217</u>

## 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	740	553	584
Canteen	34	-	20
Uniforms	3,145	-	-
	<u>3,919</u>	<u>553</u>	<u>604</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	145,662	-	-	-	(9,697)	<b>135,965</b>
Furniture and Equipment	27,036	10,734	-	-	(6,766)	<b>31,004</b>
Information and Communication Technology	6,786	2,760	-	-	(3,663)	<b>5,883</b>
Leased Assets	12,668	-	-	-	(7,228)	<b>5,440</b>
Library Resources	7,160	404	-	-	(956)	<b>6,608</b>
<b>Balance at 31 December 2021</b>	<u>199,312</u>	<u>13,898</u>	<u>-</u>	<u>-</u>	<u>(28,310)</u>	<u><b>184,900</b></u>

The net carrying value of equipment held under a finance lease is \$5,440 (2020: \$12,668)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	409,377	(273,412)	<b>135,965</b>	409,377	(263,715)	<b>145,662</b>
Furniture and Equipment	227,892	(196,888)	<b>31,004</b>	217,157	(190,121)	<b>27,036</b>
Information and Communication Technology	164,790	(158,907)	<b>5,883</b>	162,030	(155,244)	<b>6,786</b>
Leased Assets	44,879	(39,439)	<b>5,440</b>	44,879	(32,211)	<b>12,668</b>
Library Resources	48,725	(42,117)	<b>6,608</b>	48,321	(41,161)	<b>7,160</b>
<b>Balance at 31 December</b>	<u>895,663</u>	<u>(710,763)</u>	<u><b>184,900</b></u>	<u>881,764</u>	<u>(682,452)</u>	<u><b>199,312</b></u>





## 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	3,645	19,467	48,995
Accruals	4,386	3,407	3,603
Banking Staffing Overuse	-	-	544
Employee Entitlements - Salaries	42,365	33,464	40,230
Employee Entitlements - Leave Accrual	6,129	6,800	6,885
	<b>56,525</b>	<b>63,138</b>	<b>100,257</b>
Payables for Exchange Transactions	56,525	63,138	100,257
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>56,525</b>	<b>63,138</b>	<b>100,257</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	170	2,468	150
	<b>170</b>	<b>2,468</b>	<b>150</b>

## 13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	77,510	17,493	106,670
Increase to the Provision During the Year	12,054	11,840	11,840
Adjustment to the Provision	(14,340)	-	(39,070)
Use of the Provision During the Year	(8,377)	-	(1,930)
Provision at the End of the Year	<b>66,847</b>	<b>29,333</b>	<b>77,510</b>
Cyclical Maintenance - Current	62,747	29,333	36,210
Cyclical Maintenance - Term	4,100	-	41,300
	<b>66,847</b>	<b>29,333</b>	<b>77,510</b>



#### 14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	4,900	12,392	8,278
Later than One Year and no Later than Five Years	1,027	12,243	5,927
Future finance charges	(83)	-	(608)
	<u>5,844</u>	<u>24,635</u>	<u>13,597</u>

#### Represented by

Finance lease liability - Current	4,819	12,392	7,753
Finance lease liability - Term	1,025	12,243	5,844
	<u>5,844</u>	<u>24,635</u>	<u>13,597</u>

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

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Reception-Water Damage Remediation	216677	(1,663)	3,297	(1,634)	-	-
SIP-Block A Floor Coverings	221671	9,890	(2,511)	(7,379)	-	-
SIP-Pool Repairs & Playground	221673	(2,352)	9,276	(6,924)	-	-
LSPM Site Fencing	222210	96,507	4,775	(101,282)	-	-
Fire Alarm Upgrade	224097	33,721	(3,331)	(30,390)	-	-
LSC-Space Refurbishment	220379	-	57,024	(17,421)	-	39,603
Totals		<u>136,103</u>	<u>68,530</u>	<u>(165,030)</u>	<u>-</u>	<u>39,603</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	39,603
Funds Due from the Ministry of Education	-
	<u>39,603</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
LED Lighting & Fire Alarm		(653)	652	1	-	-
Security Alarm Upgrade	214578	(5,516)	8,516	(3,000)	-	-
Reception-Water Damage Remediation	216677	8,374	-	(10,037)	-	(1,663)
SIP-Block A Floor Coverings	221671	-	15,568	(5,678)	-	9,890
SIP-Pool Repairs & Playground	221673	-	43,502	(45,854)	-	(2,352)
LSPM Site Fencing	222210	-	96,507	-	-	96,507
Fire Alarm Upgrade	224097	-	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>

## 16. Related Party Transactions

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

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

## 17. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,922	3,910
<i>Leadership Team</i>		
Remuneration	214,508	294,965
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	<u>218,430</u>	<u>298,875</u>

There are 9 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board does not have a separate Finance or Property Committee. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	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	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

## 18. Compensation and Other Benefits Upon Leaving

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

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

## 19. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

As at balance date the school has accepted a quote from playco Equipment Limited for \$65,019 for the supply and installation of playground equipment. A deposit of \$26,007 has been paid at balance date.

\$84,375 contract for the LSC-Space Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$57,024 has been received of which \$17,421 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$11,783 contract for the Reception-Water Damage Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,374 has been received of which \$10,037 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$17,500 contract for the SIP-Block A Floor Coverings as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,568 has been received of which \$5,678 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$111,183 contract for the LSPM Site Fencing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$96,507 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$43,363 contract for the Fire Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$40,631 has been received of which \$6,910 has been spent on the project to balance date. This project has been approved by the Ministry.)

## (b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	170,329	63,134	323,586
Receivables	49,309	39,765	60,217
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	219,638	102,899	383,803

### Financial liabilities measured at amortised cost

Payables	56,525	63,138	100,257
Finance Leases	5,844	24,635	13,597
Total Financial Liabilities Measured at Amortised Cost	62,369	87,773	113,854

## 22. Events After Balance Date

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

## 23. Comparatives

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

## **INDEPENDENT AUDITOR'S REPORT**

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

The Auditor-General is the auditor of Whakamaru School (the School). The Auditor-General has appointed me, Tracey Herbert, 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 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 28 October 2022. This is the date at which our opinion is expressed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

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

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

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

## Independence

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

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



Tracey Herbert  
Finnz Audit Limited  
On behalf of the Auditor-General  
Te Awamutu, New Zealand

## Whakamaru School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
James White	Principal		
Craig Vanner	Parent Representative	Elected	Sep 2022
Lisa de Thierry	Parent Representative	Co-opted	Sep 2022
Hiki Nathan	Parent Representative	Elected	May 2021
Renee Mason	Parent Representative	Elected	May 2021
Nicholas Rowe	Parent Representative	Elected	Sep 2022
Shaun Swann	Presiding Member	Elected	Sep 2022
Alexandra Sanft	Parent Representative	Appointed	Sep 2022
Alexia Mankelow	Parent Representative	Appointed	Sep 2022
Donna Northcroft	Staff Representative	Elected	Sep 2022



## **Whakamaru School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,235 (excluding GST). The funding was spent on sporting endeavours.



**WHAKAMARU  
SCHOOL**

**Growing Creative Thinkers**

*Analysis of Variance 2021 Review*  
**2022 Annual Plan**

## Curriculum Targets – Reading 2022

**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, 5 & 7 students 2022 with an aim to have 80% at or above their curriculum level.

**Assessment Tools:** Running Record from Yellow-Gold, PROBE from Gold + PAT Reading Comprehensions and Vocabulary (Year 4-8), KLST, Junior 6yr Net, Teacher judgment, three times termly updates on Learning Progression boards, Class work, ongoing formative assessment, Circle groups & niggles 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 or Observation sheet
3. Consistent use of the *“Quick 60, Heggerty, Alpha 2 Omega or phonic programmes (letterland) structured literacy programme”* for our targeted students in our circles and ESOL targeted students - Talk about programme.
4. Identify the concerns and niggles students (Targeted students) from circle sheets to create programmes to suit a students' individual needs. With the support from our Learning Support, RTL, LSC.

**PERSONNEL:**

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

**BUDGET CODE:**

Literacy 3330

**BUDGET:**

\$1000 Literacy- Reading  
\$500 PD

**BACKGROUND DATA:**

We continue to see an improvement in all students Reading achievement. We challenge and support all our students not reaching the expected curriculum levels.

For our Junior school our phonics programme - **Letterland**, gives our students a clear base in reading. We have started using the **Heggerty** programme in classes to help students to understand spoken words that are made up of individual sounds called phonemes, to help early predictors for reading success.

**Reading Recovery** helps our at-risk students with to become more literate. **Buddy reading** and **Duffy books** have strengthened our students' love for reading.

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

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

**Previous year 2020 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%)	<b>Ethic group working at expected</b>
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%)	<b>Gender group working at expected</b>
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**

**Current PERFORMANCE:****OUTCOME – END OF 2021**

78% of our students (65/84) are working at or beyond their recommended NZ Curriculum level.

Year 0-1	14/14 (100%)	<b>Ethic group working at expected</b>
Year 2	5/8 (63%)	European 19/21 (90%)
Year 3	4/6 (66%)	Maori 31/46 (67%)
Year 4	8/13 (61%)	Asian 12/14 (85%)
Year 5	10/14 (71%)	Pacifica 3/3 (100%)
Year 6	7/11 (64%)	<b>Gender group working at expected</b>
Year 7	10/10 (100%)	Male 33/44 (75%)
Year 8	7/8 (88%)	Females 32/40 (80%)

**REASONS AND EVALUATION:**

Raw data of our current 63 students for the whole year 2021 shows that at the beginning of the year 43% or 27/63 students were reading at the expected curriculum level but that increased to 74% or 47/63 by the end of the year a move of 31%.

Current students that have data- school numbers of 84 show 19/84 (23%) students are still working below the expected reading levels.

**Ethnic breakdown of the 19 students**

- 15 Maori, 2 European, 2 Asian, 0 Pasifika

**Gender break down of the 19 students**

- 11 males & 8 females

*Whakamaru School – Analysis of Variance 2021 review*  
**2022 Annual School Improvement Plan**

Reading Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
<b>2022 Identify Targeted Learners</b>	See Staff information book (pg6) Circles (Niggle Sheets)	Week 2 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, ESoL, Alpha 2 Omega, etc II. Whole class phonological awareness programme - Heggerty for targeted students. III. Reading to a teacher at least once weekly. IV. Develop Orton Gillingham programme for our ICS V. Upskill staff around some of these programmes -	James  Keriana SENCO  Rachel Te Hauhau
<b>2022 Learning through PLAY</b>	Observation Sheets, teacher judgement - provocations and play planning.	Daily on observations seen in	All teachers	Observation sheets	I. PD mentoring with Longworth II. Sharing observations during staff meetings	
<b>2022 Learning Progressions</b>	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 the current position of each student and discuss where they are at and next steps. III. Use Reading progressions to guide and identify Deliberate Acts of Teaching with simple specific goals that can be used in planning and group WALTs.	All teachers  James  Students
<b>2022 Reading Recovery</b>	Reading recovery programme	Daily	Lianne	0.4 FTTE = 30 minutes each day session for four students.	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.	Lianne  Keriana
<b>2022 Lead teacher drive</b>	Lead teacher to ask questions and share ideas to improve classroom pedagogy	Staff meeting once termly	Keriana	Learning progression etc	i. To share reading or lessons with staff at staff meetings. ii. Model session iii. Identify effective resources, website etc	Keriana
<b>2022 Assessment review</b>			All teachers		i. Reading reviews and discussions around progress - 3 times termly PB updates. ii. Review targeted learning programmes and effectiveness termly. iii. Review assessment tools and there effectiveness of informing student gaps and supporting teachers programmes	Lead teacher in Reading

## Curriculum Targets – Writing 2022

**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 **a range of resources (writers toolbox, the writing book etc)** 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, RTL & LSC.

**PERSONNEL:**

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

**BUDGET CODE:**

Literacy 3330

**BUDGET:**

\$1000 Literacy- Writing  
\$500 PD

**BACKGROUND DATA:**

We have seen student confidence and attitude in writing grow, with a number of opportunities arising in PLAY to do so. We continue to challenge and support year 4-5 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 **Writers toolbox strategies**, (Taupo COL) has helped increase students' love for writing.

Our **Writing Progressions** help our students to link curriculum progressions to learning goals in writing. For teachers, using NZC writing exemplars as an assessment tool have helped identify “Deliberate Acts of Teaching” Teacher moderations are scheduled in the Assessment doc to allow us to compare and review students writing.

Professional development in **Learning through Play** with **Longworth Education** has challenged our thinking and including **provocations** plus clear use of **writing to inquire for a purpose** **NOT AS A REVIEW of PLAY**

**Previous year 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%)	<b>Gender group working at expected</b>
*Year 5	1/13 (8%)	Male 26/50 (51%)
Year 6	7/12 (59%)	Females 36/53 (68%)
Year 7	9/11 (82%)	
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

**CURRENT PERFORMANCE:****OUTCOME – END OF 2021**

66% of our students (56/85) are working at or above their recommended NZ Curriculum level

Year level	Number per year	Ethnic group working at expected
Year 0-1	14/14 (100%)	European 16/21 (76%)
Year 2	4/8 (50%)	Maori 25/47 (53%)
Year 3	4/6 (57%)	Asian 12/14 (85%)
Year 4	7/13 (54%)	Pacific 3/3 (100%)
Year 5	8/14 (57%)	<b>Gender group working at expected</b>
Year 6	7/11 (64%)	Male 27/44 (61%)
Year 7	6/10 (60%)	Females 29/41 (71%)
Year 8	6/9 (67%)	

**REASONS AND EVALUATION:**

Raw data of our current 64 students for the whole year 2021 shows that at the beginning of the year 31% or 20/64 students were writing at the expected curriculum level but that increased to 61% or 39/64 by the end of the year a **move of 30%**.

Current students that have data- school numbers of 84 show 29/85 (23%) students are still working below the expected writing levels.

**Ethnic breakdown of the 29 students**

- 22 Maori, 5 European, 2 Asian, 0 Pasifika

**Gender break down of the 29 students**

- 17 males & 12 females

*Whakamaru School – Analysis of Variance 2021 review*  
**2022 Annual School Improvement Plan**

Writing Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
<b>2022 Identify Targeted Learners</b>	See Staff information book (pg6) Circles (Niggle Sheets)	Week 2 of each term Niggle Sheets to be presented to SENCO Term 1 Circles to be completed @ ToD	Keriana All teachers	Teacher Aide Writers toolbox (CoL) Learning Support	I. Develop concise programmes and timetables to drive extra learning for our targeted learners - to reduce the stress of writing Writers toolbox, Quick writes etc II. Provide opportunities to write daily III. Providing the appropriate interventions such as Heggerty, letterland, Reading Recovery etc. IV. PD provided for all staff for any new programme.	James Keriana SENCO Leanda Rachel Te Heuheu
<b>2022 Moderating Writing</b>	Use Progressions and exemplars to identify writing levels.	Teachers will moderate writing samples on a rotational basis (week 6 termly).	James Leanda	Literacy budget Writers Toolbox  Learning Progression Scoresheets	I. 'Writers toolbox' 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
<b>2022 Learning Progressions &amp; Scoresheets</b>	Provide individual goal setting for students/teachers	Termly Learning Progression boards review	All teachers	Learning progressions on classroom wall for Y1-4, Y5-8 scoresheets in books.	I. Share new Learning progressions with students. II. Identify the current position of each student and discuss where they are at and next steps. III. Blog on Classdojo next steps - juniors verbal or image with seniors through text message.	All teachers  James  Students
<b>2022 Writing in class and in PLAY</b>	Writers toolbox  School progressions  Learning stories	Daily	Leanda	Writing resources Some examples above.	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. Providing resources for writing identified from observations V. Model writing - make mistakes allow students to correct.	Whole staff
<b>2022 Assessment review</b>			All teachers		i. Writing reviews and discussions around progress - 3 times termly PB updates. ii. Review targeted learning programmes and effectiveness termly. iii. Review assessment tools and there effectiveness of informing student gaps and supporting teachers programmes	Lead teacher in Writing

## 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 8. All 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 judgement, twice termly updates on Achievement boards, Class work, ongoing formative assessment, target & niggles students review. .

**STRATEGY:**

1. To use 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 maths through **“Learning & teaching through play”**, identified in *Learning Stories*.
3. Utilise staff strengths in numeracy to develop stronger maths teaching throughout the school.
4. Identify the concerns and niggles students (Targeted students) from circle sheets and create programmes to suit a students' individual needs. With the support from our Learning Support, RTL, LSC

**PERSONNEL:**

Literacy Leaders  
Classroom teachers  
LSC  
Mathwise

**BUDGET CODE:**

Numeracy 3325

**BUDGET:**

\$1000 Numeracy  
\$500 PD

**BACKGROUND DATA:**

Numeracy seems to have taken a slide in achievement in 2021. 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 **Prodigy** has increased a love for numeracy. The use of hands-on materials for tuakana/Teina maths challenges and a focus **Maths Week** annually has increased maths 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.

Our **Numeracy Progressions** will help our students link curriculum progressions to learning goals in maths. This has helped our Teachers to identify that our overall number knowledge needs addressing an will look to include this in their **Deliberate Acts of Teaching**

Professional development in **Learning through Play** with **Longworth Education** has helped us deepen students' thinking through **provocations** and use **maths thinking and urges to inquire**. We feel these programmes have helped to challenge our students' numerical thinking.

**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%)	<b>Ethnic group working at expected</b>
Year 2	7/7	(100%)	
Year 3	13/15	(87%)	European 15/20 (90%)
Year 4	13/16	(81%)	Maori 43/61 (75%)
<b>Year 5</b>	<b>5/12</b>	<b>(41%)</b>	Other 17/22 (84%)
<b>Year 6</b>	<b>7/12</b>	<b>(58%)</b>	<b>Gender group working at expected</b>
<b>Year 7</b>	<b>8/11</b>	<b>(72%)</b>	Male 37/50 (74%)
Year 8	7/15	(46%)	Females 48/53 (92%)

**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 maths 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

**Current PERFORMANCE:**

**OUTCOME – END OF 2021**

70% of our students (60/85) are working at or beyond their recommended NZ Curriculum level.

Year 1	14/14	(100%)	<b>Ethnic group working at expected</b>
Year 2	8/8	(100%)	
Year 3	4/6	(67%)	European 19/21 (90%)
<b>Year 4</b>	<b>7/13</b>	<b>(54%)</b>	Maori 29/47 (75%)
<b>Year 5</b>	<b>9/14</b>	<b>(64%)</b>	Asian 12/14 (85%)
<b>Year 6</b>	<b>7/11</b>	<b>(64%)</b>	Pasifika 3/3 (100%)
<b>Year 7</b>	<b>5/10</b>	<b>(50%)</b>	<b>Gender group working at expected</b>
Year 8	6/9	(67%)	Male 33/44 (75%)
			Females 27/41 (66%)

**REASONS AND EVALUATION:**

Raw data of our current 64 students for the whole year 2021 shows that at the beginning of the year 45% or 29/64 students in maths are at the expected curriculum level but that increased to 64% or 41/64 by the end of the year a **move of 19%**.

Current students that have data- school numbers of 84 show 25/85 (29%) students are still working below the expected mathematical levels.

**Ethnic breakdown of the 29 students**

- 21 Maori, 2 European, 2 Asian, 0 Pasifika

**Gender break down of the 25 students**

- 13 males & 12 females



2022 Annual School Improvement Plan

Mathematics Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
<b>2022 Identify Targeted Learners</b>	See Staff information book (pg6) Circles (Niggle Sheets)	Week 2 of each term Niggle Sheets to be presented to SENCO	Lianne All teachers	Teacher Aide  Learning Support  Localised Curriculum doc	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. III. Provide a buddy maths programme in the senior classes based on number knowledge.	James Keriana SENCO Lianne  Rachel
<b>2022 Online Testing Year 4-8</b>	Online PAT maths tests will be administered and the ARB resources utilised to address individual student gaps.	Yearly assessment plan	James Leanda	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. III. Review at the end of the year for effective use.	Led teacher in Numeracy Lianne
<b>2022 Learning Progressions</b>	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 (juniors) in books (seniors) Gloss Localised Curriculum doc	I. Share new Learning progressions with students. II. Identify the 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
<b>2022 Maths in Play</b>	Learning Stories	Regularly	All teachers	Localised Curriculum doc Observation sheets	I. Use a range of media to encourage maths. Encourage Maths in Play, shop keeping, measuring, building. II. Observation to notice - recognising and responding.	
<b>2022 Lead teacher drive</b>	Lead teacher to ask questions and share ideas to improve classroom pedagogy	Staff meeting once termly	Lianne	Learning progression etc  ETap data	iv. To share reading or lessons with staff at staff meetings. v. Model session vi. Identify effective resources, website etc	Lianne
<b>2022 Assessment review</b>	Check student progress in Maths termly and use PB's for confirmation.	Staff meeting three times termly	All teachers	Numeracy budget  Etap data	vii. Maths reviews and discussions around progress - 3 times termly PB updates. viii. Review targeted learning programmes and effectiveness termly. ix. Review assessment tools and there effectiveness of informing student gaps and supporting teachers programmes	Lead teacher in Maths  All teachers to support



## Other Development Areas: 2022

- 1) **Learning Through Play (Longworth mentorship)**
- 2) Using our “School Curriculum” as a living document
  - a. Learning and Teaching through Play throughout 2022 Mentor - Coaching Programme
    - i. Link to the curriculum
    - ii. Assessing change - especially reading/writing/maths
    - iii. On-going tracking curriculum coverage
    - iv. **Longworth Ed - Whole school coach Jill Skjitttrup,**
    - v. School resources and school ground development
    - vi. Observations and teaching sessions and balance between non-negotiables and Play.
    - vii. Proof over time is developing oral language/core curriculum areas
    - viii. Showing change of learning/next steps etc
- 3) **Cultural Responsive** - work with the Taupo CoL Tuwharetoa representative and Raukawa around culturally responsive practices.
  - a) Tuwharetoa Cultural Knowledge Project: Participation in PLD for staff
  - b) Use the **Rongohia te hou** (Taupo CoL) tool to confirm our culturally responsive practices are working.
  - c) Use resources supplied by the Taupo Kahui Ako around Hauora of our tamariki - looking at the Poutama Pounamu programme.
- 4) **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, rippa rugby, Te Reo Maori lessons etc. When we return to Orange light
- 5) **Normalise Te Reo Maori at Whakamaru School**
  - a) Use the Maori Achievement Collaborative (MAC) - Raukawa, Koroki Kahukura, Maniapoto, to support us to find ways to strengthen our Maori tikanga. Also to help find iwi and hapu links to our school.
  - b) Normalise our te reo maori programme
  - c) Employ a part time specialist teacher to help normalise te reo in the school
  - d) Look at school tikanga
  - e) Develop a generic whaikorero to suit different situations.
- 6) **Enviro-schools.**
  - a) Start the journey into becoming an enviro-school.
  - b) Use Enviro-schools resources.

### Outcomes and Results:

Evaluation:

### General Comments: