

WHAKAMARU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2080

Principal: James White

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

School Phone: 07 882 8872

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Accountant / Service Provider:

Education  *Services.*
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WHAKAMARU SCHOOL

Annual Report - For the year ended 31 December 2022

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Whakamaru School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

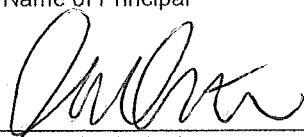
Shawn Paul Swain
Full Name of Presiding Member


Signature of Presiding Member

Date:

14/11/23

James Nicholas White
Full Name of Principal


Signature of Principal

Date:

14/11/23

Whakamaru School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,054,792	986,192	969,007
Locally Raised Funds	3	125,035	67,680	92,590
Interest Income		770	-	413
		<u>1,180,597</u>	<u>1,053,872</u>	<u>1,062,010</u>
Expenses				
Locally Raised Funds	3	83,730	80,900	51,274
Learning Resources	4	646,928	693,789	654,177
Administration	5	193,524	78,280	147,634
Finance		275	81	233
Property	6	203,802	209,793	170,168
Loss on Disposal of Property, Plant and Equipment	10	3,766	-	-
		<u>1,132,025</u>	<u>1,062,843</u>	<u>1,023,486</u>
Net Surplus / (Deficit) for the year		48,572	(8,971)	38,524
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>48,572</u>	<u>(8,971)</u>	<u>38,524</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		286,599	237,103	246,200
Total comprehensive revenue and expense for the year		48,572	(8,971)	38,524
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,383	-	1,875
Equity at 31 December		338,554	228,132	286,599
Accumulated comprehensive revenue and expense		338,554	228,132	286,599
Equity at 31 December		338,554	228,132	286,599

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	124,354	120,691	170,329
Accounts Receivable	8	54,407	60,217	49,309
GST Receivable		4,202	-	8,290
Prepayments		5,676	4,269	38,841
Inventories	9	2,379	604	3,919
		191,018	185,781	270,688
Current Liabilities				
GST Payable		-	14,171	-
Accounts Payable	11	67,220	100,257	56,525
Revenue Received in Advance	12	359	150	170
Provision for Cyclical Maintenance	13	21,509	11,590	62,747
Finance Lease Liability	14	10,126	7,753	4,819
Funds held for Capital Works Projects	15	14,802	-	39,603
		114,016	133,921	163,864
Working Capital Surplus/(Deficit)		77,002	51,860	106,824
Non-current Assets				
Property, Plant and Equipment	10	284,716	182,116	184,900
		284,716	182,116	184,900
Non-current Liabilities				
Provision for Cyclical Maintenance	13	11,002	-	4,100
Finance Lease Liability	14	12,162	5,844	1,025
		23,164	5,844	5,125
Net Assets		338,554	228,132	286,599
Equity		338,554	228,132	286,599

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		317,456	271,701	305,643
Locally Raised Funds		125,458	17,620	92,269
Goods and Services Tax (net)		4,088	-	(22,461)
Payments to Employees		(154,316)	570,903	(151,823)
Payments to Suppliers		(197,233)	(1,048,203)	(240,850)
Interest Paid		(275)	(81)	(233)
Interest Received		770	-	413
Net cash from/(to) Operating Activities		95,948	(188,060)	(17,042)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(105,149)	(10,000)	(13,916)
Net cash from/(to) Investing Activities		(105,149)	(10,000)	(13,916)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,383	-	1,875
Finance Lease Payments		(15,356)	(4,835)	(6,216)
Funds Administered on Behalf of Third Parties		(24,801)	-	(117,958)
Net cash from/(to) Financing Activities		(36,774)	(4,835)	(122,299)
Net increase/(decrease) in cash and cash equivalents		(45,975)	(202,895)	(153,257)
Cash and cash equivalents at the beginning of the year	7	170,329	323,586	323,586
Cash and cash equivalents at the end of the year	7	124,354	120,691	170,329

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	0-40 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	387,673	232,569	331,300
Teachers' Salaries Grants	513,209	570,903	493,253
Use of Land and Buildings Grants	119,005	143,588	107,162
Other Government Grants	34,905	39,132	37,292
	<u>1,054,792</u>	<u>986,192</u>	<u>969,007</u>

The school has opted in to the donations scheme for this year. Total amount received was \$12,600.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	23,765	4,000	4,653
Fees for Extra Curricular Activities	13,947	-	20,692
Trading	3,014	500	2,077
Fundraising & Community Grants	58,162	13,620	38,830
School House	26,147	27,560	26,338
Bus	-	22,000	-
	<u>125,035</u>	<u>67,680</u>	<u>92,590</u>
Expenses			
Extra Curricular Activities Costs	64,501	20,800	40,756
Trading	6,787	500	1,693
Fundraising & Community Grant Costs	1,776	-	-
School House	8,901	13,000	8,547
Bus	1,765	46,600	278
	<u>83,730</u>	<u>80,900</u>	<u>51,274</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>41,305</u>	<u>(13,220)</u>	<u>41,316</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	22,472	23,350	34,746
Employee Benefits - Salaries	589,258	639,376	583,141
Staff Development	2,201	7,500	7,980
Depreciation	32,997	23,563	28,310
	<u>646,928</u>	<u>693,789</u>	<u>654,177</u>



5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,518	4,520	4,386
Board Fees	3,135	4,300	3,922
Board Expenses	2,710	2,650	2,442
Communication	1,908	2,040	1,607
Consumables	4,190	3,900	3,478
Other	16,688	14,270	15,865
Employee Benefits - Salaries	55,334	39,650	38,887
Insurance	1,188	350	1,142
Service Providers, Contractors and Consultancy	6,600	6,600	6,600
Healthy School Lunch Programme	97,253	-	69,305
	193,524	78,280	147,634

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,079	3,500	3,544
Cyclical Maintenance Provision	14,654	11,840	3,677
Grounds	9,458	4,000	2,016
Heat, Light and Water	15,280	14,500	12,629
Repairs and Maintenance	15,025	5,000	17,365
Use of Land and Buildings	119,005	143,588	107,162
Employee Benefits - Salaries	26,301	27,365	23,775
	203,802	209,793	170,168

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	124,354	120,691	170,329
Cash and cash equivalents for Statement of Cash Flows	124,354	120,691	170,329

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

Of the \$124,354 Cash and Cash Equivalents \$14,802 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	3,926	19,987	(6,933)
Receivables from the Ministry of Education	7,185	-	13,877
Teacher Salaries Grant Receivable	43,296	40,230	42,365
	<u>54,407</u>	<u>60,217</u>	<u>49,309</u>
Receivables from Exchange Transactions	3,926	19,987	(6,933)
Receivables from Non-Exchange Transactions	50,481	40,230	56,242
	<u>54,407</u>	<u>60,217</u>	<u>49,309</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	540	584	740
Canteen	19	20	34
Uniforms	1,820	-	3,145
	<u>2,379</u>	<u>604</u>	<u>3,919</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	135,965	89,474	-	-	(10,972)	214,467
Furniture and Equipment	31,004	9,834	(3,725)	-	(8,233)	28,882
Information and Communication Technology	5,883	9,137	(41)	-	(3,803)	11,174
Leased Assets	5,440	27,553	-	-	(9,075)	23,918
Library Resources	6,608	581	-	-	(914)	6,275
Balance at 31 December 2022	<u>184,900</u>	<u>136,579</u>	<u>(3,766)</u>	<u>-</u>	<u>(32,997)</u>	<u>284,716</u>

The net carrying value of equipment held under a finance lease is \$23,918 (2021: \$5,440)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	490,118	(275,651)	214,467	409,377	(273,412)	135,965
Furniture and Equipment	181,778	(152,896)	28,882	227,892	(196,888)	31,004
Information and Communication Technology	71,018	(59,844)	11,174	164,790	(158,907)	5,883
Leased Assets	40,839	(16,921)	23,918	44,879	(39,439)	5,440
Library Resources	49,306	(43,031)	6,275	48,725	(42,117)	6,608
Balance at 31 December	<u>833,059</u>	<u>(548,343)</u>	<u>284,716</u>	<u>895,663</u>	<u>(710,763)</u>	<u>184,900</u>



11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	9,907	48,995	3,645
Accruals	4,518	3,603	4,386
Banking Staffing Overuse	2,505	544	-
Employee Entitlements - Salaries	43,296	40,230	42,365
Employee Entitlements - Leave Accrual	6,994	6,885	6,129
	67,220	100,257	56,525

Payables for Exchange Transactions	67,220	100,257	56,525
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	67,220	100,257	56,525

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	359	150	170
	359	150	170

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	66,847	(250)	77,510
Increase to the Provision During the Year	14,553	11,840	12,054
Use of the Provision During the Year	(44,389)	-	(8,377)
Other Adjustments	(4,500)	-	(14,340)
Provision at the End of the Year	32,511	11,590	66,847
Cyclical Maintenance - Current	21,509	11,590	62,747
Cyclical Maintenance - Non current	11,002	-	4,100
	32,511	11,590	66,847

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.



14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	10,466	7,753	4,900
Later than One Year and no Later than Five Years	12,396	5,844	1,027
Future Finance Charges	(574)	-	(83)
	<u>22,288</u>	<u>13,597</u>	<u>5,844</u>

Represented by

Finance lease liability - Current	10,126	7,753	4,819
Finance lease liability - Non current	12,162	5,844	1,025
	<u>22,288</u>	<u>13,597</u>	<u>5,844</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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
LSC-Space Refurbishment		220379	39,603	-	(24,801)	-	14,802
Totals			<u>39,603</u>	<u>-</u>	<u>(24,801)</u>	<u>-</u>	<u>14,802</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	14,802
Funds Receivable from the Ministry of Education	-

	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		completed	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 Receivable from the Ministry of Education	-



16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,135	3,922
<i>Leadership Team</i>		
Remuneration	215,395	214,508
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	218,530	218,430

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 10 and 10 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 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	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

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

\$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 \$42,222 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.)

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

(b) Operating Commitments

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



21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	124,354	120,691	170,329
Receivables	54,407	60,217	49,309
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	178,761	180,908	219,638

Financial liabilities measured at amortised cost

Payables	67,220	100,257	56,525
Finance Leases	22,288	13,597	5,844
Total Financial Liabilities Measured at Amortised Cost	89,508	113,854	62,369

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.



Whakamaru School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Shaun Swann	Presiding Member	Elected	Jun 2025
James White	Principal	ex Officio	
Craig Vanner	Parent Representative	Elected	Sep 2022
Lisa de Thierry	Parent Representative	Co-opted	Sep 2022
Nicholas Rowe	Parent Representative	Elected	Sep 2022
Alexandra Sanft	Parent Representative	Elected	Jun 2025
Alexia Mankelow	Parent Representative	Elected	Jun 2025
Janet Anderson	Parent Representative	Elected	Jun 2025
Cam Wilkinson	Parent Representative	Co-opted	Jun 2025
Donna Northcroft	Staff Representative	Elected	Jun 2025

Whakamaru School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,326 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Whakamaru School Board:

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHAKAMARU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 14 November 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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, Statement of Compliance with Employment Policy and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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



**WHAKAMARU
SCHOOL**

Growing Creative Thinkers

Statement of Variance 2022 Review
2023 Annual Plan

Curriculum Targets – Reading 2023

TARGET: To raise students achievement to 80% of students achieving at the appropriate level according to the New Zealand Curriculum

- To focus on our Year 3, 4, 5 & 7 students 2023 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, Overall Teacher judgement, three times termly updates on Learning Progression boards, Class work, ongoing formative assessment, Circle groups & niggles students review.

STRATEGY:

- 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.
- Link and cover learning progressions for reading through *“Learning & teaching through play”*, identified in Learning Stories or Observation sheet
- Use a variety of programmes e.g *“Quick 60, Heggerty, The CODE, Alpha 2 Omega or phonic programmes (letterland) structured literacy programme”* for our targeted students in our circles and ESOL targeted students - Talk about programme.
- Identify the concerns and niggles students (Targeted students) from Circle and/or Niggles sheets to create programmes to suit a students' individual needs. With the support from our Learning Support, RTLB, LSC.

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 an improvement in all students' reading achievement. Our Structured Literacy at our school consists of **Letterland, Heggerty, The Code** along with our school **Reading Progressions**.

For our Junior school our phonics programme - **Letterland**, strengthens phonological awareness for reading. **Heggerty** programme helps students to understand spoken words that are made up of individual sounds called phonemes, to help early predictors for reading success. This year 2023 the introduction of **THE CODE** will give our students a clear understanding of the English language which we hope students make links to their reading. **Reading Recovery** helps our at-risk students 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.

PD in **Learning through Play** with **Longworth Education** continues to deepen students' thinking through **provocations** and link **reading to inquire**. This programme has seen students progress over the past few years.

Previous year 2021 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%)	Ethnic group working at expected
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%)	Pasifika 3/3 (100%)
Year 6	7/11 (64%)	Gender group working at expected
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

Current PERFORMANCE:

OUTCOME – END OF 2022 - 70% of our students (66/94) are working at or beyond their recommended NZ Curriculum level.

Year 0-1	17/17 (100%)	Ethnic group working at expected or beyond their expected Curriculum Level at the end of 2022
Year 2	6/10 (60%)	European 16/21 (75%)
Year 3	5/9 (55%)	Maori 33/49 (67%)
Year 4	4/7 (57%)	Asian 12/14 (86%)
Year 5	10/15 (66%)	Pasifika 4/7 (57%)
Year 6	7/12 (55%)	Gender group working at expected
Year 7	8/11 (73%)	Male 35/50 (70%)
Year 8	9/13 (69%)	Females 31/44 (70%)

REASONS AND EVALUATION:

Raw data of our current 76 students for the whole year 2022 shows that at the beginning of the year 51% or 39/76 students were reading at the expected curriculum level but that increased to 65% or 57/76 by the end of the year, a **move of 14%**.

Current students that we have data for, at school with numbers at 72 show **37/72 (51%)** students are still working below the expected reading levels.

Ethnic breakdown of the 37 students

- 19 Maori, 10 European, 4 Asian, 1 Pasifika, Others 2

Gender break down of the 37 students

- 20 males & 17 females

Whakamaru School – Statement of Variance 2022 review
2023 Annual School Improvement Plan

Reading Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
2023 Identify Targeted Learners	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 - CODE, Heggerty,, 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. Continued upskilling of staff around some of programmes linked to our phonological awareness programmes.	James Keriana SENCO Rachel Te Heuheu - Taupo LSC
2023 Learning through PLAY	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 III. Link learning to other areas of the curriculum to ensure coverage. Create learning stories.	All teachers
2023 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 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
2023 Reading Recovery	Reading recovery programme	Daily	Lianne	0.1 FTTE = 30 minutes each day session 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.	Lianne Keriana
2023 Lead teacher drive	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
2023 Assessment review			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 2023

TARGET: to raise student achievement to 80% reaching the appropriate NZ Curriculum level

- To aim for at least 80% of Māori & Pasifika, as well as 80% of our male students achieving at or working beyond their appropriate NZ Curriculum level. (Refer School Assessment Guidelines Booklet)
- To focus on our Year 4, 5, 6 & 7 students 2023 with an aim to have 80% at or above their curriculum level.

Assessment tool – NZ Writing Progressions, Essential Word spelling (year 1-3), Schonell word list, The CODE, Junior 6yr Net, Teacher judgement class work, whole staff moderated discussions termly, twice termly updates on Achievement boards, ongoing formative assessment, circle & niggles students review.

STRATEGY:

- 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.
- Link and cover learning progressions for writing through “*Learning & teaching through play*”, identified in *Learning Stories*.
- Consistently use ideas from a range of resources (*The Writer's Toolbox, the writing book, Heggerty, The Code, Letterland etc*) with all students alongside Inquiry based and Play-based provocations and curriculum level indicators.
- Identify the concerns and niggles students (Targeted students) from Circle and/or Niggle 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- Writing
\$500 PD

BACKGROUND DATA:

Student confidence and attitude in writing continues to grow, with a number of opportunities arising in PLAY. Our school goal in writing is to create a love for writing.

Quick writes and a variety of **online tools** (eg. The Writing Shed), shared writing, modelled writing (Tuakana/teina) plus **The Writer's toolbox (Taupo COL)** has helped increase students' knowledge around writing. **THE CODE** we hope addresses the lack of language knowledge and improves spelling and enriches students' understanding of words to use in their 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” plus **Teacher moderations** are scheduled in the Assessment doc to allow us to compare and review students' writing. .

PD in **Learning through Play** with **Longworth Education** continues to deepen students' thinking through **provocations** and link **writing to inquire**. This programme has seen students progress over the past few years.

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%)	
Year 2	4/8 (50%)	European 16/21 (76%)
Year 3	4/6 (57%)	Maori 25/47 (53%)
Year 4	7/13 (54%)	Asian 12/14 (85%)
Year 5	8/14 (57%)	Pasifika 3/3 (100%)
Year 6	7/11 (64%)	Gender group working at expected
Year 7	6/10 (60%)	Male 27/44 (61%)
Year 8	6/9 (67%)	Females 29/41 (71%)

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

Current PERFORMANCE:**OUTCOME – END OF 2022**

70% of our students (66/94) are working at or beyond their recommended NZ Curriculum level.

Year level	Number per year	Ethnic group working at expected or beyond their expected Curriculum Level at the end of 2022
Year 0-1	17/17 (100%)	
Year 2	7/10 (70%)	European 16/21 (75%)
Year 3	5/9 (55%)	Maori 26/49 (53%)
Year 4	3/7 (43%)	Asian 12/14 (86%)
Year 5	6/15 (40%)	Pasifika 4/7 (57%)
Year 6	6/12 (50%)	Gender group working at expected
Year 7	8/11 (73%)	Male 31/50 (62%)
Year 8	7/13 (53%)	Females 28/44 (65%)

REASONS AND EVALUATION:

Raw data of our current 76 students for the whole year 2022 shows that at the beginning of the year 40% or 30/76 students were writing at the expected curriculum level but that increased to 67% or 51/76 by the end of the year a **move of 27%**.

Current students that we have data for, with our school numbers at 72 show **56/72 (78%)** students are still working below the expected writing levels.

Ethnic breakdown of the 56 students

- 32 Maori, 12 European, 7 Asian, 3 Pasifika, Others 2

Gender break down of the 56 students

- 31 males & 25 females

Whakamaru School – Statement of Variance 2022 review
2023 Annual School Improvement Plan

Writing Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
2023 Identify Targeted Learners	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 and to reduce the stress of writing (Writers toolbox, Quick writes etc) II. Provide opportunities to write daily, especially in PLAY. 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
2023 Moderating Writing	Use our school Writing Progressions and NZ Curriculum Writing 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
2023 Learning Progressions & Scoresheets	Provide individual goal setting for students/teachers	Termly Learning Progression boards review	All teachers	Learning progressions on classroom walls for Y1-4, Y5-8 scoresheets in books.	I. Use Learning progressions with students. II. Identify the current position of each student and discuss where they are at and next steps. III. Post on Clasdojo next steps - juniors verbal or image with seniors through text message. IV. Use the scorecards effectively with our senior students so that they are able to set goals.	All teachers James Students
2023 Writing in class and in PLAY	Writers toolbox (Room 1) School progressions in PLAY an in Writing 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 with Quick writes, app use IV. Providing resources for writing identified from observations V. Model writing - make mistakes allow students to correct.	Whole staff
2023 Assessment review & Lead teacher	NZ Writing Progressions, Essential words spelling (year 1-3), The CODE, Junior 6yr Net, Teacher judgement, whole staff term moderations, twice termly updates on Achievement boards, Class work, ongoing formative assessment, circle groups & niggle students review.	Staff meetings	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 their effectiveness of informing student gaps and supporting teachers programmes in writing. iv. To share reading or lessons with staff at staff meetings. v. Model session vi. Identify effective resources, website etc	All teachers Lead teacher in Writing

Curriculum Targets – Numeracy 2023

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 through to 8. All Year groups we aim to have over 80% at or above.

Assessment tools: Gloss, Maths Learning Progressions, 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 and/or Niggles sheets and create programmes to suit a students' individual needs. With the support from our Learning Support, RTLB, LSC

PERSONNEL:

Literacy Leaders
Classroom teachers
LSC
Mathwise

BUDGET CODE:

Numeracy 3325

BUDGET:

\$1000 Numeracy
\$500 PD

BACKGROUND DATA:

Numeracy has seen an improvement over 2021 by 19%

Play Based learning plus focus group sessions with our **Numeracy Progressions** will help our students link curriculum progressions to learning goals in maths. This gives teachers **“Deliberate Acts of Teaching”** to focus on the number knowledge students lack and a way to improve overall success in numeracy.

The introduction of programmes like **Prime Maths** for our targeted students will be a way for these students to get a consistent and set programme that will increase confidence in maths and improve basic number knowledge understanding.

The various online tools to support mathematical knowledge like **Prodigy** and a variety of **iPad apps** have 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 discussion both at school and at home.

Staff PD in **Learning through Play** with **Longworth Education** has helped us deepen students' thinking through **provocations** and use **maths thinking and urges to inquire**. This style of learning has helped to challenge our students' numerical thinking in real learning situations.

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

Current PERFORMANCE:

OUTCOME – END OF 2022

65% of our students (61/94) are working at or beyond their recommended NZ Curriculum level.

Year 0-1	17/17	(100%)	Ethnic group working at expected or beyond their expected Curriculum level at the end of 2022
Year 2	8/10	(80%)	European 15/21 (71%)
Year 3	7/9	(78%)	Maori 29/49 (59%)
Year 4	5/7	(71%)	Asian 12/14 (86%)
Year 5	5/15	(34%)	Pasifika 4/7 (57%)
Year 6	6/12	(50%)	Gender group working at expected
Year 7	8/11	(73%)	Male 34/50 (68%)
Year 8	5/13	(49%)	Females 27/44 (61%)

REASONS AND EVALUATION:

Raw data of our current 76 students for the whole year 2022 shows that at the beginning of the year 47% or 35/76 students in maths are at the expected curriculum level but that increased to 66% or 51/76 by the end of the year a **move of 19%**.

Current students that we have data for, with our school numbers at 72 show **39/72 (54%)** students are still working below the expected numeracy level.

Ethnic breakdown of the 39 students

- 23 Maori, 9 European, 2 Asian, 3 Pasifika, 2 Others

Gender break down of the 39 students

- 18 males & 21 females

Whakamaru School – Statement of Variance 2022 review
2023 Annual School Improvement Plan

Mathematics Action (A)	Measure - How will we know if it is successful?	When Time Required	Who?	Budget/ Resources	How	Drivers
2023 Identify Targeted Learners	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, Prime Maths etc II. Special programmes have 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. IV. Regular check on Niggle sheet progress, twice termly during staff meetings around progress.	James Keriana SENCO Lianne Rachel
2023 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 (juniors) in books (seniors) Gloss Localised Curriculum doc	I. Use 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
2023 Maths in Play	Learning Stories	Regularly	All teachers	Localised Curriculum doc Observation sheets	I. Use a range of media to encourage maths. Encourage Maths in Play, example shop keeping, measuring, building, II. Observation to notice - recognising and responding.	All teachers
2023 Lead teacher drive	Lead teacher to ask questions and share ideas to improve classroom pedagogy	Staff meeting once termly	Lianne	Learning progression etc ETap data	i. To share numeracy readings or lessons with staff at staff meetings. ii. Model session with staff and teacher aides. iii. Identify effective resources, website etc iv. Develop a programme for our at risk students, working with SENCO.	Lianne
2023 Assessment review	Check student progress in Maths termly and use PB's for confirmation.	Staff meeting three times termly	All teachers	Numeracy budget Etap data	i. Maths reviews and discussions around progress - 3 times termly progression board 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 Maths All teachers to support

Other Development Areas: 2023

- 1) **Learning Through Play (Longworth mentorship)**
- 2) Continue to evolve our “School Curriculum” document by reviewing last years document, make changes to ensure it becomes a living document that teachers use.
 - a. Learning and Teaching through Play throughout 2022 Mentor - Coaching Programme
 - i. Link to the NZ 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. Find ways to prove over time that students are developing their oral language and also in their core curriculum areas
 - viii. Showing change of learning/next steps by using scorecards and learning stories over the year.
- 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 review termly and 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.
 - d) Be involved in the Taupo Kahui Ako PD - Mana Whenua of Tuwharetoa
- 4) **Community engagements** - Use the wetland “Mangokowhiriwhiri wetland and native bush area as a connection to the community.
 - a) Work with school whanau, 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 etc.
- 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, developed by the Lead teacher in Te Reo and supported by our Te Reo Specialist in Te Reo Maori
 - c) Support our part time specialist teacher to help normalise te reo in the school
 - d) Look at school tikanga and what it looks like at our school.
 - e) Develop a generic whaikorero and language to suit different situations.
- 6) **Enviro-schools.**
 - a) Start the journey into becoming an enviro-school.
 - b) Start to use some Enviro-schools resources in Play or Self-directed learning provocations.

Outcomes and Results:

Evaluation:

General Comments: