

Waimauku School

Annual Report for the year ended 31 December 2022

Ministry Number:	1550
Principal:	Gary Pasfield
School Address:	2 Muriwai Road, Waimauku
School Postal Address:	2 Muriwai Road, Waimauku, 0812
School Phone:	09-4118222
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Service Provider:	Edtech Financial Services Ltd



Waimauku School

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Hayley Plowman	Presiding Member	Re-elected Sep-22	2025
Gary Pasfield	Principal, Secretary	Ex-officio	
Craig Harrison	Parent Rep	Re-elected Sep-22	2025
Thomas Nehemia	Parent Rep	Re-elected Sep-22	2025
Nigel Perkins	Parent Rep	Elected Sep 2022	2025
Ben Wetini	Parent Rep	Elected Sep 2022	2025
Skaya Hudson	Staff Rep	Elected Sep 2022	2025
Outgoing Members			
Tony Eastland	Parent Rep	Re-elected June 2019	Sep 2022
Simon Whitie	Treasurer	Re-elected June 2019	Sep 2022
Justine Hall	Parent Rep	Elected June 2019	Sep 2022
Nicole Holmes	Staff Rep	Elected June 2019	Sep 2022

WAIMAUKU SCHOOL

Annual Report - For the year ended 31 December 2022

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Waimauku 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.

Hayley Plowman

Full Name of Presiding Member

GARY PASFIELD

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

29/5/23

Date:

29/5/23

Date:

Waimauku School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,490,169	5,273,337	5,168,115
Locally Raised Funds	3	498,361	227,798	314,260
Interest Income		11,534	1,510	2,485
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		6,000,064	5,502,645	5,484,860
Expenses				
Locally Raised Funds	3	256,223	11,400	77,036
Learning Resources	4	4,267,218	4,445,450	4,132,517
Administration	5	307,315	266,951	247,618
Finance		6,418	8,000	3,343
Property	6	983,065	973,400	865,409
Other Expenses	7	229	500	-
Loss on Disposal of Property, Plant and Equipment		8,537	-	2,703
		5,829,005	5,705,701	5,328,626
Net Surplus / (Deficit) for the year		171,059	(203,056)	156,234
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		171,059	(203,056)	156,234

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

Waimauku 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		2,691,971	2,691,971	2,535,737
Total comprehensive revenue and expense for the year		171,059	(203,056)	156,234
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		30,269	-	-
Equity at 31 December		2,893,299	2,488,915	2,691,971

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.

Waimauku School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,034,079	654,853	774,394
Accounts Receivable	9	306,670	277,250	269,854
GST Receivable		7,472	27,000	26,781
Prepayments		23,913	20,000	20,159
Inventories	10	6,408	9,000	8,825
Funds Receivable for Capital Works Projects	16	-	50,000	33,832
		1,378,542	1,038,103	1,133,845
Current Liabilities				
Accounts Payable	12	351,484	391,649	384,657
Revenue Received in Advance	13	12,712	26,500	26,273
Provision for Cyclical Maintenance	14	54,685	150,000	-
Finance Lease Liability	15	44,865	15,000	32,816
Funds held for Capital Works Projects	16	-	-	2,947
		463,746	583,149	446,693
Working Capital Surplus/(Deficit)		914,796	454,954	687,152
Non-current Assets				
Property, Plant and Equipment	11	2,177,612	2,153,961	2,233,961
		2,177,612	2,153,961	2,233,961
Non-current Liabilities				
Provision for Cyclical Maintenance	14	156,427	40,000	195,153
Finance Lease Liability	15	42,682	80,000	33,989
		199,109	120,000	229,142
Net Assets		2,893,299	2,488,915	2,691,971
Equity		2,893,299	2,488,915	2,691,971

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

Waimauku School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,352,706	1,073,337	1,205,295
Locally Raised Funds		487,289	227,608	522,593
Goods and Services Tax (net)		19,309	(219)	5,232
Payments to Employees		(750,689)	(763,174)	(724,734)
Payments to Suppliers		(770,135)	(539,618)	(428,809)
Interest Paid		(6,418)	(8,000)	(3,343)
Interest Received		11,052	1,445	2,651
Net cash from/(to) Operating Activities		343,114	(8,621)	578,885
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)			-	(2,703)
Purchase of Property Plant & Equipment (and Intangibles)		(91,520)	(105,000)	(655,975)
Net cash to Investing Activities		(91,520)	(105,000)	(658,678)
Cash flows from Financing Activities				
Furniture and Equipment Grant		30,269	-	
Finance Lease Payments		(53,063)	13,195	(28,560)
Funds Administered on Behalf of Third Parties		30,885	(19,115)	(317,252)
Net cash from/(to) Financing Activities		8,091	(5,920)	(345,812)
Net increase/(decrease) in cash and cash equivalents		259,685	(119,541)	(425,605)
Cash and cash equivalents at the beginning of the year	8	774,394	774,394	1,199,999
Cash and cash equivalents at the end of the year	8	1,034,079	654,853	774,394

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Waimauku 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 15. Future operating lease commitments are disclosed in note 21b.

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) 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.

e) 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.

f) 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.

g) 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.

h) 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:

Board Owned Buildings	10–80 years
Furniture and equipment	5–10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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.

j) 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.

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.

k) 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.

l) 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.

m) Revenue Received in Advance

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

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

n) 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 Revenue and Expense.

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

o) 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 school 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.

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

q) 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.

r) Budget Figures

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

s) 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	1,338,016	1,062,837	1,190,888
Teachers' Salaries Grants	3,419,640	3,500,000	3,300,078
Use of Land and Buildings Grants	717,823	700,000	662,742
Other Government Grants	14,690	10,500	14,407
	<u>5,490,169</u>	<u>5,273,337</u>	<u>5,168,115</u>

The school has not opted in to the donations scheme for this year.

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	125,766	111,500	123,731
Fees for Extra Curricular Activities	292,163	81,298	142,522
Trading	11,139	10,000	8,417
Fundraising & Community Grants	69,293	25,000	39,590
	<u>498,361</u>	<u>227,798</u>	<u>314,260</u>
Expenses			
Extra Curricular Activities Costs	216,789	2,400	52,651
Trading	10,379	9,000	7,065
Fundraising and Community Grant Costs	29,055	-	17,320
	<u>256,223</u>	<u>11,400</u>	<u>77,036</u>
<i>Surplus for the year Locally raised funds</i>	<u>242,138</u>	<u>216,398</u>	<u>237,224</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	97,442	121,150	84,680
Information and Communication Technology	28,458	29,500	27,117
Extra Curricular Activities	-	-	10,433
Library Resources	5,500	7,300	3,146
Employee Benefits - Salaries	3,898,154	4,030,000	3,800,324
Staff Development	24,527	57,500	25,763
Depreciation	213,137	200,000	181,054
	<u>4,267,218</u>	<u>4,445,450</u>	<u>4,132,517</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,181	7,181	6,391
Board Fees	5,280	7,000	4,290
Board Expenses	17,375	14,600	9,454
Communication	6,316	6,520	6,519
Consumables	39,040	43,000	36,591
Other	13,508	11,450	9,818
Employee Benefits - Salaries	199,382	157,200	157,239
Insurance	13,281	14,000	11,532
Service Providers, Contractors and Consultancy	5,952	6,000	5,784
	<u>307,315</u>	<u>266,951</u>	<u>247,618</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	26,143	26,400	20,616
Consultancy and Contract Services	52,065	50,000	49,460
Cyclical Maintenance Provision	15,959	28,000	(17,593)
Grounds	17,984	17,000	17,538
Heat, Light and Water	33,698	29,000	28,030
Repairs and Maintenance	33,005	38,000	24,592
Use of Land and Buildings	717,823	700,000	662,742
Security	9,190	10,000	6,595
Employee Benefits - Salaries	77,198	75,000	73,429
	<u>983,065</u>	<u>973,400</u>	<u>865,409</u>

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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Transport	229	500	-
	<u>229</u>	<u>500</u>	<u>-</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	663,206	284,853	407,909
Short-term Bank Deposits	370,873	370,000	366,485
Cash and cash equivalents for Statement of Cash Flows	<u>1,034,079</u>	<u>654,853</u>	<u>774,394</u>

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

9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	4,094	7,000	6,583
Interest Receivable	667	250	185
Teacher Salaries Grant Receivable	301,909	270,000	263,086
	<u>306,670</u>	<u>277,250</u>	<u>269,854</u>
Receivables from Exchange Transactions	4,761	7,250	6,768
Receivables from Non-Exchange Transactions	301,909	270,000	263,086
	<u>306,670</u>	<u>277,250</u>	<u>269,854</u>

10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	3,141	4,000	3,825
School Uniforms	3,267	5,000	5,000
	<u>6,408</u>	<u>9,000</u>	<u>8,825</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	1,639,438	43,067			(49,371)	1,633,134
Furniture and Equipment	431,897	33,841	(687)		(84,160)	380,891
Information and Communication Technology	19,899	6,361			(15,815)	10,445
Leased Assets	67,500	73,806			(54,383)	86,923
Library Resources	75,227	8,250	(7,850)		(9,408)	66,219
Balance at 31 December 2022	<u>2,233,961</u>	<u>165,325</u>	<u>(8,537)</u>	<u>-</u>	<u>(213,137)</u>	<u>2,177,612</u>

The net carrying value of equipment held under a finance lease is \$86,923 (2021: \$67,500)

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,938,998	(305,864)	1,633,134	1,895,931	(256,493)	1,639,438
Furniture and Equipment	1,172,014	(791,123)	380,891	1,166,023	(734,126)	431,897
Information and Communication Te	164,501	(154,056)	10,445	158,139	(138,240)	19,899
Leased Assets	163,257	(76,334)	86,923	148,947	(81,447)	67,500
Library Resources	224,088	(157,869)	66,219	234,385	(159,158)	75,227
Balance at 31 December	<u>3,662,858</u>	<u>(1,485,246)</u>	<u>2,177,612</u>	<u>3,603,425</u>	<u>(1,369,464)</u>	<u>2,233,961</u>

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	20,045	95,000	94,113
Accruals	9,502	12,000	11,835
Employee Entitlements - Salaries	304,321	271,149	265,355
Employee Entitlements - Leave Accrual	17,616	13,500	13,354
	<u>351,484</u>	<u>391,649</u>	<u>384,657</u>

Payables for Exchange Transactions	351,484	391,649	384,657
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	<u>351,484</u>	<u>391,649</u>	<u>384,657</u>
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The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	12,712	26,500	26,273
	<u>12,712</u>	<u>26,500</u>	<u>26,273</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	195,153	195,153	212,746
Increase to the Provision During the Year	15,959	28,000	(17,593)
Provision at the End of the Year	<u>211,112</u>	<u>223,153</u>	<u>195,153</u>
Cyclical Maintenance - Current	54,685	150,000	-
Cyclical Maintenance - Non current	156,427	40,000	195,153
	<u>211,112</u>	<u>190,000</u>	<u>195,153</u>

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.

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	51,937	15,000	35,107
Later than One Year and no Later than Five Years	46,299	80,000	34,874
Future Finance Charges	(10,689)		(3,176)
	<u>87,547</u>	<u>95,000</u>	<u>66,805</u>
Represented by			
Finance lease liability - Current	44,865	15,000	32,816
Finance lease liability - Non current	42,682	80,000	33,989
	<u>87,547</u>	<u>95,000</u>	<u>66,805</u>

16. Funds Held 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 project is included under cash and cash equivalents in note 8.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Roof, Spouting and Flashing Repla	Completed	(8,355)	8,355			-
Carpet Replacement	Completed	2,947	(2,947)			-
LSC Office	Completed	(6,977)	6,977			-
Top Court Concrete	Completed	(18,500)	18,500			-
Totals		<u>(30,885)</u>	<u>30,885</u>	<u>-</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Receivable from the Ministry of Education -

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Rms 5-8 MLE Modernisation	Completed	(13,543)	107,172	(93,629)		-
Electric Works	Completed	(2,886)	2,886	-		-
Heat Pumps	Completed	2,762	-	(2,762)		-
Pool Filtration	Completed	(2,815)	2,815	-		-
Stormwater Piping	Completed	10,760	-	(10,760)		-
Roof, Spouting and Flashing Repla	In Progress	80,921	-	(89,276)		(8,355)
Carpet Replacement	In Progress	29,571	-	(26,624)		2,947
LSC Office	In Progress	15,097	-	(22,074)		(6,977)
Top Court Concrete	In Progress	166,500	-	(185,000)		(18,500)
Sports Arena	Completed	-	193,500	(724,808)	531,308	-
Totals		<u>286,367</u>	<u>306,373</u>	<u>(1,154,933)</u>	<u>531,308</u>	<u>(30,885)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 2,947
Funds Receivable from the Ministry of Education (33,832)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	5,280	4,290
<i>Leadership Team</i>		
Remuneration	453,806	469,641
Full-time equivalent members	4	4
Total key management personnel remuneration	459,086	473,931

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (two members) and Property (three members) that meet monthly and quarterly 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	160 - 170	160 - 170
Benefits and Other Emoluments	0-5	0-5
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	2.00	5.00
110 - 120	2.00	
	4.00	5.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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 \$0	2021 Actual \$8,000 2
Total Number of People		

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

TAPEC Washup Payment

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts:

22. 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	1,034,079	654,853	774,394
Receivables	306,670	277,250	269,854
Total Financial assets measured at amortised cost	<u>1,340,749</u>	<u>932,103</u>	<u>1,044,248</u>

Financial liabilities measured at amortised cost

Payables	351,484	391,649	384,657
Finance Leases	87,547	95,000	66,805
Total Financial Liabilities Measured at Amortised Cost	<u>439,031</u>	<u>486,649</u>	<u>451,462</u>

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waimauku School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

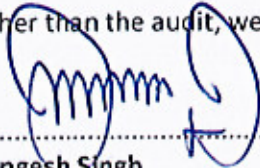
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

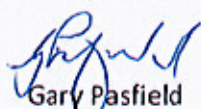
Other than the audit, we have no relationship with or interests in the School.



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Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Kiwi Sport - 2022

Kiwi Sport is a government funding initiative to support students participating in organised sport. In 2022 the school received \$10,524 excluding GST. This funding is for extra sporting activities and used to promote activities that students would not usually be exposed to.



Gary Pasfield
Principal

Statement of Variance Reporting



Writing

School Name:	Waimauku School	School Number:	1550
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Strategic Aim: Analysis report	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving expected level for the time at school
Target:	<p>Targets</p> <p>By the end of 2023</p> <ul style="list-style-type: none"> Students in Year 2 (20/83) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 5 (21/75) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 8 (26/86) will have realised accelerated progress and be more closely aligned to the expected level The gender difference (10%) in all students working towards expectations will have reduced Male students in Year 5 (16/43), Year 6 (14/50) and Year 8 (19/45) will have realised accelerated progress and be more closely aligned to the expected level Female students in Year 3 (13/45) and Year 4 (12/46) will have realised accelerated progress and be more closely aligned to the expected level NZ Māori students (37/120) will have realised accelerated progress NZ Māori Year 2 (7/16) and Year 8 (6/15) will have realised accelerated progress and be more closely aligned to the expected level

Tataritanga rāraunga

Baseline Data:

Writing Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 1	20	24%	61	73%	2	2%	83
Year 4	21	28%	49	65%	5	7%	75
Year 7	26	30%	54	63%	6	7%	86

Writing Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	107	28%	258	69%	14	4%	379
Female	64	18%	260	74%	29	8%	353
Total	171	23%	518	71%	43	6%	732

Writing Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 4	16	37%	27	63%	-	-	43
Year 5	14	28%	34	68%	2	4%	50
Year 7	19	42%	24	53%	2	4%	45

Tātaritanga rāraunga

Writing Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	13	29%	30	67%	2	4%	45
Year 3	12	26%	33	72%	1	2%	46

Writing Target NZ Maori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	171	23%	518	71%	43	6%	732
All NZ Maori	37	31%	80	67%	3	3%	120
Year 1	7	44%	9	56%	-	-	16
Year 7	6	40%	8	53%	1	7%	15

- School wide Writing data in December 2022 showed 77% of all students were working at or beyond the expected level
- Further analysis of the data identified that 70% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicated an imbalance between male and female achievement. Across the school, 28% of boys were working towards expectations, whereas 18% of girls were not writing at the expected level for their time at school
- Further analysis of the data indicated an imbalance in Māori achievement, with 31% working towards expectations

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Identified students working towards expected level 2. Copies were given to team leaders, teachers SENCO and LSC 3. At a team level, time is allocated for discussing students' progress at risk of not achieving the expected level in Writing 4. Discussions were recorded in the CAP/SPAAP (curriculum achievement plan/student progress and achievement plan) 5. CAP/SPAAP documents from previous years are open for teachers to see specific interventions 6. PBL (relationship-based learning) staff meetings are held with a focus on high expectations 7. Data inquiry as staff/teams were timetabled 8. Writing moderation was held across teams 9. Two formative writing samples were taken by students in terms 1 and 3 and then analysed for the next teaching steps using 	<p>At the beginning of 2022, estimated data (due to lockdown) showed that Year 4 (18/23%) and Year 8 (27/31%) were working towards expectations, therefore being identified as our target groups.</p> <p>End-of-year data for 2022 showed that 21/28% of Year 4 students were working towards expectations, an increase of 3/5%.</p> <p>Year 8 students working towards expectations were 20/24%, meaning that 77% of our target students had recognised accelerated learning.</p>	<p>Although our usual robust end-of-year OTJ information was unavailable, teachers decided against 2021 mid-year data within the first few weeks of 2022. This gave each teacher, TL, LSC and SLT a starting point while urgently addressing the need to reset after the disadvantages of the two previous years of interrupted learning.</p> <p>LSC organised specific basic skills testing of all identified target students early in Term 1. The results were shared, and ideas to teach to gaps were shared.</p> <p>Continued use of CAP/SPAAP so all discussions, next steps and interventions were recorded.</p> <p>LSC organised specific programmes for the Learning Assistances to take for identified students.</p>	<p>Use of Murray Gadd subscription to grow capabilities into what an effective writing lesson/programme should look like.</p> <p>Previous years' SPAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p> <p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p> <p>SPAAP has now been updated from google forms and is part of our SMS system. This means that information will be attached to the child concerned and be more accessible to teachers.</p> <p>Curriculum Director (CD) showed teachers during TOD where to go in etap to find OTJ information.</p> <p>CD will give team leaders copies of all the students in their team which identifies the student, OTJ for Writing, room, ethnicity and year level.</p>

- either the school rubric or the asTTle rubric.
10. Targeted purchases of resources to suit students' needs across all abilities
 11. Learning Assistant (LA) time was allocated to classes with high learning needs
 12. Students with very high literacy needs have been targeted in withdrawal groups
 13. Year 1 teachers x5, completed BSLA, cohort 4 training
 14. End-of-year data was analysed to inform progress and planning for the following year

The Principal and CD will share 2023 targets with staff. This will include our Annual Plan, Strategic Plan, data comparisons and how many students per level need to realise accelerated progress to achieve our 85% target of students working at and beyond.

Within-team moderation will occur in term one, and across-team moderation will occur in term three. Writing samples will be formative and unassisted. TLs and SLT will ensure administration guidelines are adhered to to ensure clean data and the next steps of learning.

Planning for next year:

- An emphasis is required for next year in the teaching of Writing, so our overall results increase and reflect our target of 85% of our students working at or beyond expectation.
- Team meetings will have scheduled time for specific, robust conversations about specific, timely, collaboratively planning of teaching Writing which is based on specific next steps of learning.
- BSLA will be undertaken by all Year 0-2 students, ensuring the fidelity of the programme is adhered to.
- CD will undertake the facilitator training for BSLA, so teachers have direct access and support.
- Continue moderation within and across teams to strengthen OTJ understandings.
- CAP and SPAAP linked to team meeting conversations, TL meetings and staff meetings when necessary so they are aligned and meaningful.
- Identification, monitoring and discussions of students who are not yet achieving the expected level of writing for their time at school are included in the SPAAP.
- LSC has full knowledge of all students requiring accelerated learning in Writing.
- Using the knowledge of our Learning Assistance to implement pre-writing skills, e.g. PMP, eye tracking, and brain gym.
- Instructional writing is timetabled five times per week - Year 0-4, stand-alone and Year 5-8, integrated. It is integrated throughout the curriculum whenever possible to expose students to a spectrum of writing opportunities.
- Specific learning needs of target students are identified using assessment for learning practices, and actions/outcomes are recorded on the SPAAP.
- Continue to develop the purposeful use of google classroom and seesaw across the school to enhance our home, school partnership.
- Ensure there are focused learning conversations around the teaching of writing and teaching approaches for supporting our struggling students.
- LSC will continue to support, advise and guide our teachers.
- WSLs will continue to help staff integrate RBL within classroom culture.
- The 2022 data suggests that our particular areas of focus for the future will be Year 1 (2023 Y2), Year 4 (2023 Y5) and Year 7 (2023 Y8).
- Our priority learners show that a higher number of NZ Maori in Year 1 (2023 Y2) and Year 7 (2023 Y8) are working towards in Writing.
- Our data also suggests that we have a gender imbalance, with 28% of male and 18% of female students working towards expectations in Writing.

Statement of Variance Reporting

Reading

School Name:	Waimauku School	School Number:	1550
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Strategic Aim: Analysis report	To ensure that all children develop the necessary Literacy and Numeracy skill to enable them to be successful in their learning
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving expected level for the time at school
Target:	<p>Targets</p> <p>By the end of 2023</p> <ul style="list-style-type: none"> Students in Year 2 (30/83) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 3 (18/88) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 8 (18/86) will have realised accelerated progress and be more closely aligned to the expected level The gender difference (2%) in all students working towards expectations will have reduced Male students in Year 2 (16/47) and Year 8 (13/45) will have realised accelerated progress and be more closely aligned to the expected level Female students in Year 2 (14/36), Year 3 (11/45) and Year 6 (9/51) will have realised accelerated progress and be more closely aligned to the expected level NZ Māori students (29/120) will have realised accelerated progress NZ Māori Year 2 (10/16) and Year 5 (4/12) will have realised accelerated progress and be more closely aligned to the expected level

Baseline Data:

Reading Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 1	30	36%	39	47%	14	17%	83
Year 2	18	20%	48	55%	22	25%	88
Year 7	18	21%	54	63%	14	16%	86

Reading Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	77	20%	235	62%	67	18%	379
Female	62	18%	235	67%	56	16%	353
Total	139	19%	470	64%	123	17%	732

Reading Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 1	16	34%	23	49%	8	17%	47
Year 7	13	29%	25	56%	7	16%	45

Reading Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 1	14	39%	16	45%	6	17%	36
Year 2	11	24%	29	64%	5	11%	45
Year 5	9	18%	38	75%	4	8%	51

Reading Target NZ Maori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	139	19%	470	64%	123	17%	732
All NZ Maori	29	24%	76	63%	15	13%	120
Year 1	10	63%	3	19%	3	19%	16
Year 4	4	33%	6	50%	2	17%	12

- School-wide Reading data in December 2022 showed 81% of all students were working at or beyond the expected level
- Further analysis of the data identified that 76% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicated a slight imbalance between male and female achievement. Across the school, 20% of boys were working towards expectations, whereas 18% of girls were not reading at the expected level for their time at school
- Further analysis of the data indicated an imbalance in Māori achievement, with 24% working towards expectations

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Identified students working towards expected level 2. Copies were given to team leaders, teachers SENCO and LSC 3. At a team level, time is allocated for discussing students' progress at risk of not achieving the expected reading level in Reading 4. Discussions were recorded in the CAP/SPAAP (curriculum achievement plan/student progress and achievement plan) 5. CAP/SPAAP documents from previous years are open for teachers to see specific interventions 6. PBL (relationship-based learning) staff meetings are held with a focus on high expectations 7. Data inquiry as staff/teams were timetabled 8. Reading moderation was held across teams 9. PAT training was available for appropriate teachers for appropriate teachers 10. Targeted purchases of resources to suit students' needs across all abilities 	<p>At the beginning of 2022, estimated data (due to lockdown) showed that Year 2 (46/51%), Year 3 (27/28%) and Year 4 (12/17%) were working towards expectations, therefore being identified as our target groups.</p> <p>End-of-year data for 2022 showed that only 18/21% of Year 2 students were working towards expectations. Meaning that 28/30% of students had recognised accelerated learning.</p> <p>End-of-year data for Year 3 students showed that 9/10% were working towards expectation, meaning that 18/18% had recognised accelerated learning.</p> <p>The end of year date for Year 4 showed a slight increase of 2/2% in the total number of students working towards.</p>	<p>Although our usual robust end-of-year OTJ information was unavailable, teachers decided against 2021 mid-year data within the first few weeks of 2022. This gave each teacher, TL, LSC and SLT a starting point while urgently addressing the need to reset after the disadvantages of the two previous years of interrupted learning.</p> <p>When tracking our new-to-school students (Year 0), most were working towards expectations by the end of the year.</p> <p>Once students have completed their second year (Year 2), accelerated progress is recognised. Students can use the foundation learning that has taken place in Year 0/1.</p> <p>Students in Year 2 received a systematic phonics programme four times per week.</p> <p>Continued use of CAP/SPAAP so all discussions, next steps and interventions were recorded.</p>	<p>Our Year 0 and older Year 1 students will participate in BSLA, beginning in Term 1, after baseline data has been collected. This means they will receive at least 30 weeks of this approach.</p> <p>Two remaining Y0/1 teachers will complete the BSLA micro-credential.</p> <p>Our Year 2 students will begin their first ten weeks of teaching using BSLA from Term 1, Week 5, after completing assessments.</p> <p>Four Year 2 teachers will complete the BSLA micro-credential for BSLA.</p> <p>Previous years' SPAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p> <p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p>

11. Learning Assistant (LA) time was allocated to classes with high learning needs
12. Students with very high literacy needs have been targeted in withdrawal groups
13. Year 1 teachers x5, completed BSLA, cohort 4 training
14. End-of-year data was analysed to inform progress and planning for the following year

SPAAP has now been updated from google forms and is part of our SMS system. This means that information will be attached to the child concerned and be more accessible to teachers.

Curriculum Director (CD) showed teachers during TOD where to go in etap to find OTJ information.

CD will give team leaders copies of all the students in their team which identifies the student, OTJ for Reading, room, ethnicity and year level.

The Principal and CD will share 2023 targets with staff. This will include our Annual Plan, Strategic Plan, data comparisons and how many students per level need to realise accelerated progress to achieve our 85% target of students working at and beyond.

Planning for next year:

- An emphasis is required for next year in the teaching of Reading, so our overall results increase and reflect our target of 85% of our students working at or beyond expectation.
- Team meetings will have scheduled time for specific, robust conversations about specific, timely, collaboratively planning of teaching Reading which is based on specific next steps of learning.
- BSLA will be undertaken by all Year 0-2 students, ensuring the fidelity of the programme is adhered to.
- CD will undertake the facilitator training for BSLA, so teachers have direct access and support.
- Continue moderation across teams to strengthen OTJ understandings.
- CAP and SPAAP linked to team meeting conversations, TL meetings and staff meetings when necessary so they are aligned and meaningful.
- Identification, monitoring and discussions of students who are not yet achieving the expected reading level for their time at school are included in the SPAAP.
- LSC has full knowledge of all students requiring accelerated learning in Reading.
- Using the knowledge of our Learning Assistance to implement pre-reading skills, e.g. PMP, eye tracking, and brain gym.
- Instructional reading is timetabled four times per week - Year 0-4, stand-alone and Year 5-8, integrated.
- Specific learning needs of target students are identified using assessment for learning practices, and actions/outcomes are recorded on the SPAAP.
- Continue to develop the purposeful use of google classroom and seesaw across the school to enhance our home, school partnership.
- Ensure there are focused learning conversations around the teaching of reading and teaching approaches for supporting our struggling readers.
- LSC will continue to support, advise and guide our teachers.
- WSLs will continue to help staff integrate RBL within classroom culture.
- The 2022 data suggests that our particular areas of focus for the future will be Year 1 (2023 Y2), Year 2 (2023 Y3) and Year 7 (2023 Y8).
- Our priority learners show that a higher number of NZ Maori in Year 1 (2023 Y2) and Year 4 (2023 Y5) are working towards in Reading.
- Our data also suggests that we have a slight gender imbalance, with 20% of male and 18% of female students working towards expectation in Reading.

Statement of Variance Reporting

Mathematics

School Name:	Waimauku School	School Number:	1550
Strategic Aim: Analysis report	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning		
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving expected level for the time at school		
Target:	Targets By the end of 2023 <ul style="list-style-type: none">Students in Year 3 (21/88) will have realised accelerated progress and be more closely aligned to the expected levelStudents in Year 8 (22/86) will have realised accelerated progress and be more closely aligned to the expected levelThe gender difference (8%) in all students working towards will have reducedMale students working towards in Year 6 (8/50), Year 7 (9/46), and Year 8 (11/45) will have realised accelerated progress and be more closely aligned to the expected levelFemale students working towards in Year 3 (15/45), Year 4 (14/46), and Year 8 (11/41) will have realised accelerated progress and be more closely aligned to the expected levelNZ Māori students working towards (25/120) will have realised accelerated progress and be more closely aligned to the expected levelNZ Māori Year 2 (4/16), Year 3 (4/10), and Year 8 (4/15) students will have realised accelerated progress and be more closely aligned to the expected level		

Baseline Data:

Maths Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number
Year 2	21	24%	48	55%	19	22%	88
Year 7	22	26%	54	63%	10	12%	86

Maths Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number
Male	58	15%	242	64%	79	21%	379
Female	81	23%	234	66%	38	11%	353
Total	139	19%	476	65%	117	16%	732

Maths Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number
Year 5	8	16%	32	64%	10	20%	50
Year 6	9	20%	24	52%	13	28%	46
Year 7	11	24%	28	62%	6	13%	45

Maths Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	15	33%	27	60%	3	7%	45
Year 3	14	31%	29	63%	3	7%	46
Year 7	11	27%	26	63%	4	10%	41

Maths Target NZ Maori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	139	19%	476	65%	117	16%	732
All NZ Maori	25	21%	80	67%	15	13%	120
Year 1	4	25%	11	69%	1	6%	16
Year 2	4	40%	4	40%	2	20%	10
Year 7	4	27%	9	60%	2	13%	15

- School-wide Mathematics data in December 2022 showed 81% of all students were working at or beyond the expected level

- Further analysis of the data identified that 79.1% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicates an imbalance between male and female achievement. Across the school, 15% of boys were working towards expectations, whereas 23% of girls were not at the expected level for their time at school.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reviewed Mid 2021 achievement data results with school staff</p> <p>Analysed 2021 data and identify target students and their specific learning needs</p> <p>Identified all students who were working towards expectation</p> <p>Analysed areas of concern arising from team feedback for curriculum reporting 2021 and identified how to address these</p> <p>Read the Royal Society report into Mathematics in Aotearoa New Zealand and considered the relevant recommendations for our school</p> <p>Canvassed staff to gauge how they might need to be supported to implement any relevant recommendations from the Royal Society report into Mathematics in Aotearoa New Zealand</p> <p>Analysed 2022 PAT data to look for gaps and trends that require addressing</p>	<p>At the beginning of 2022, estimated data (due to Lockdown) showed that year 4 (17%) and year 8 (29%) were working towards expectation, therefore being identified as our target groups.</p> <p>End of year data for 2022 showed that 17% of year 4 students were working towards expectation. This means that there had been no change.</p> <p>End of year data for 2022 showed that 23% of year 8 students were working towards expectation. This means that there was an improvement of 6% (5 students).</p>	<p>Due to the unavailability of robust end of year OTJ data, teachers used 2021 mid year OTJ data to inform their practice in the first few weeks of 2022. This gave teachers a starting point prior to new data becoming available through classroom OTJ and assessment.</p> <p>Year 4 teachers focused their inquiry on improving outcomes for students by identifying aspects of a variety of programmes and choosing how to implement these in their class programme.</p> <p>Just in Time maths concepts were investigated and employed within Year 7/8 classrooms. In addition to this, thorough analysis of PAT data was used to develop purposeful teaching. Clear identification of learning intentions applicable to this level, and sharing of ideas and resources helped to inform classroom programmes.</p>	<p>Previous years' SpAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p> <p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p> <p>SpAAP has now been updated from google forms and is part of our SMS system. This means that information will be attached to the child concerned and be more accessible to teachers.</p> <p>Curriculum Director (CD) showed teachers during TOD where to go in Etap to find OTJ information.</p> <p>CD will give team leaders copies of all the students in their team which identifies the student, OTJ for Maths, room, ethnicity and year level.</p> <p>The Principal and CD will share targets with staff. This will include our Annual Plan, Strategic Plan, data comparisons and how many</p>

Timetabled regular team meetings to discuss next actions for target students

Used the CAP (Curriculum Achievement Plan) and SPAAP (Student Progress and Achievement Plan) to record actions and progress

Teachers reviewed previous year's actions using the 2021 SPAAP

Engaged in professional conversations with staff; focused on meeting the learning needs of target students in mathematics

Participated in 'Just in Time' teaching PLD and provided staff meetings to help implement this throughout the school

Worked with teachers throughout the school to ensure a working knowledge of maths materials and resources available to support target learners' needs, particularly with regards to how materials can be used to support progression of understanding

students per level need to realise accelerated progress to achieve our 85% target of students working at and beyond.

<p>Provided external professional development in maths teaching for PLT staff</p> <p>Implemented maths planning sheets across the school to work towards consistency in classes as to which learning intentions need to be covered</p> <p>Ensured consistency of delivery and assessment across and within teams through a moderation meeting</p> <p>Investigated the appropriateness of assessment tools and made changes to the assessment scheme for 2023</p> <p>Implemented COSMDBRICS programme with identified groups of target students to continue to develop and embed key mathematical knowledge and basic facts. Began with groups from year 3 & 4, identified by the Curriculum Director as the area of greatest need, and expanded to other groups within that year level as capacity allowed.</p>			
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Reviewed progress of target learners at mid-year to inform planning for second half of 2022		
Analysed November 2022 achievement data to inform progress and planning for 2023		
Planning for next year:		
<p>Analyse 2022 data and identify target students and groups</p> <p>Share data information with staff</p> <p>Analyse areas of concern arising from team feedback for curriculum reporting 2022 and identify how to address these</p> <p>Review and implement Curriculum Refresh</p> <p>Participate in The Learner First - Maths Capability Cluster group with associated workshops and webinars (Just in Time Maths - Riverhead School)</p> <p>Align Learning Intention documents with the Curriculum Refresh for mathematics</p> <p>Clarify basic fact knowledge expectations by level throughout the school</p> <p>Use IKAN data to identify home learning practice and to create purposeful home-school partnership</p> <p>Teachers to review last year's actions using the 2022 SPAAP</p> <p>Regularly record actions against the SPAAP (Student Progress and Achievement Plan)</p> <p>Analyse 2023 PAT data to look for gaps and trends that require addressing</p> <p>Teachers to engage in professional conversations focused on meeting the learning needs of target students in mathematics</p> <p>Continue to work with teachers throughout the school to ensure a working knowledge of maths materials and resources available to support target learners' needs, particularly with regards to how materials can be used to support progression of understanding</p> <p>External professional development offered and undertaken where identified as suitable or required</p> <p>Implement appropriate assessment tools throughout the school</p> <p>Continue teacher aide provided COSMDBRICS programme with identified groups of target students to continue to develop and embed key mathematical knowledge and basic facts</p> <p>Continue to develop cultural awareness and responsiveness in teaching staff, as shown through the selection and development of teaching tasks</p> <p>Review progress of target learners at mid-year to inform planning for second half of 2023</p> <p>Analyse November 2023 achievement data to inform progress and planning for the following year</p>		

