

29 May 2023

Michael Rondel
BDO Christchurch
Level 4, 287/293 Durham Street North,
Christchurch Central
CHRISTCHURCH 8013

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2022

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Waipara School (the School) for the year ended 31 December 2022 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter at appendix 1;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully,

Presiding Member

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Principal

DocuSigned by:

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Appendix 1 - Uncorrected misstatements

| Description | Assets | Liabilities | Reserves | Profit |
|---------------------------------------|---------|-------------|----------|--------|
| | Dr(Cr) | Dr(Cr) | Dr(Cr) | Dr(Cr) |
| | \$ | \$ | \$ | \$ |
| Banking Staffing under use adjustment | (2,890) | | | 2,890 |
| Depreciation on School House Land | 10,576 | | (9,915) | (661) |
| Net Effect of misstatements: | 7,686 | | (9,915) | 2,229 |

WAIPARA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3576

Principal: Di Officer

School Address: 2 Loffhagen Drive, Waipara

School Postal Address: P O Box 11, Waipara 7447

School Phone: (03) 3146814

School Email: waipara@xtra.co.nz

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|------------------------|-----------------------|---------------------|--------------------------|
| Debbie Dellaway-Curtis | Presiding Member | Elected | Dec-23 |
| Di Officer | Principal ex Officio | | |
| Scott Berry | Parent Representative | Elected | Aug-25 |
| Victoria Trethowen | Parent Representative | Elected | Aug-25 |
| James Hoben | Parent Representative | Elected | Aug-25 |
| Janaya Coxon Smith | Parent Representative | Elected | Dec-23 |
| Farah Dingle | Parent Representative | Co-opted | Dec-23 |
| Jenni Adam | Staff Representative | Elected | Aug-25 |
| Nathn Trethowen | Parent Representative | | Resigned Aug 22 |
| Scott Holland | Parent Representative | | Resigned Aug 22 |
| Barbara McLean | Parent Representative | | Resigned Aug 22 |

Accountant / Service Provider: Maggie Turnhout

WAIPARA SCHOOL

Annual Report - For the year ended 31 December 2022

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Waipara 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.

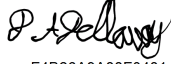
The School's 2022 financial statements are authorised for issue by the Board.

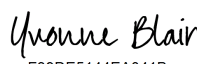
Debbie Dellaway

Yvonne Blair

Full Name of Presiding Member

Full Name of Principal

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Signature of Presiding Member

Signature of Principal

29 May 2023

29 May 2023

Date:

Date:

Waipara 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 | 697,104 | 632,499 | 670,158 |
| Locally Raised Funds | 3 | 43,467 | 33,160 | 36,966 |
| Interest Income | | 1,885 | 800 | 1,142 |
| Gain on Sale of Property, Plant and Equipment | | - | - | 47 |
| Other Revenue | | 8,007 | 6,550 | 7,549 |
| Total Revenue | | 750,463 | 673,009 | 715,862 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 8,199 | 6,950 | 8,376 |
| Learning Resources | 4 | 527,563 | 501,761 | 531,511 |
| Administration | 5 | 37,579 | 28,940 | 24,182 |
| Finance | | 276 | 200 | 183 |
| Property | 6 | 154,752 | 134,836 | 130,408 |
| Loss on Disposal of Property, Plant and Equipment | | 2,606 | - | - |
| | | 730,975 | 672,687 | 694,660 |
| Net Surplus / (Deficit) for the year | | 19,488 | 322 | 21,202 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 19,488 | 322 | 21,202 |

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

Waipara 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 | | 374,409 | 374,408 | 353,207 |
| Total comprehensive revenue and expense for the year | | 19,488 | 322 | 21,202 |
| Equity at 31 December | | 393,897 | 374,730 | 374,409 |
| Accumulated comprehensive revenue and expense | | 393,897 | 374,730 | 374,409 |
| Equity at 31 December | | 393,897 | 374,730 | 374,409 |

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.

Waipara School

Statement of Financial Position

As at 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---------------------------------------------|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 193,571 | 282,876 | 250,053 |
| Accounts Receivable | 8 | 39,360 | 26,854 | 26,854 |
| GST Receivable | | 1,264 | - | - |
| Prepayments | | 8,166 | 4,083 | 4,083 |
| Investments | 9 | 21,827 | 21,358 | 21,358 |
| Funds Receivable for Capital Works Projects | 14 | 17,689 | - | - |
| | | <u>281,877</u> | <u>335,171</u> | <u>302,348</u> |
| Current Liabilities | | | | |
| GST Payable | | - | 3,268 | 3,267 |
| Accounts Payable | 11 | 44,492 | 37,435 | 37,435 |
| Finance Lease Liability | 13 | 4,407 | 2,108 | 2,974 |
| Funds held for Capital Works Projects | 14 | 11,504 | 64,469 | 64,469 |
| Funds held on behalf of Rt:Lit Cluster | 15 | 12,122 | 12,723 | 12,723 |
| | | <u>72,525</u> | <u>120,003</u> | <u>120,868</u> |
| Working Capital Surplus/(Deficit) | | 209,352 | 215,168 | 181,480 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 232,283 | 207,922 | 236,472 |
| | | <u>232,283</u> | <u>207,922</u> | <u>236,472</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 12 | 41,830 | 44,950 | 38,025 |
| Finance Lease Liability | 13 | 5,908 | 3,410 | 5,518 |
| | | <u>47,738</u> | <u>48,360</u> | <u>43,543</u> |
| Net Assets | | <u>393,897</u> | <u>374,730</u> | <u>374,409</u> |
| Equity | | <u>393,897</u> | <u>374,730</u> | <u>374,409</u> |

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

Waipara School

Statement of Cash Flows

For the year ended 31 December 2022

| | | 2022 | 2022 | 2021 |
|-------------------------------------------------------------|----------|-----------------|-----------------------|----------------|
| | Note | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 155,707 | 137,577 | 174,247 |
| Locally Raised Funds | | 51,474 | 39,710 | 44,515 |
| Goods and Services Tax (net) | | (4,531) | - | (3,433) |
| Payments to Employees | | (48,867) | (48,400) | (80,132) |
| Payments to Suppliers | | (114,012) | (93,690) | (87,769) |
| Interest Paid | | (276) | (200) | (183) |
| Interest Received | | 1,885 | 800 | 1,141 |
| Net cash from/(to) Operating Activities | | 41,380 | 35,797 | 48,386 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (17,406) | - | (18,084) |
| Purchase of Investments | | (469) | - | (200) |
| Net cash from/(to) Investing Activities | | (17,875) | - | (18,284) |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (8,732) | (2,974) | (8,373) |
| Funds Administered on Behalf of Third Parties | | (71,255) | - | (8,277) |
| Net cash from/(to) Financing Activities | | (79,987) | (2,974) | (16,650) |
| Net increase/(decrease) in cash and cash equivalents | | (56,482) | 32,823 | 13,452 |
| Cash and cash equivalents at the beginning of the year | 7 | 250,053 | 250,053 | 236,601 |
| Cash and cash equivalents at the end of the year | 7 | 193,571 | 282,876 | 250,053 |

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.

Waipara School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Waipara 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 12.

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 13. 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) 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.

i) 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 | 10–25 years |
| Board Owned Buildings | 50 years |
| Furniture and equipment | 5–15 years |
| Information and communication technology | 3–5 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

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. The valuation is based on details of the valuer's approach to determining market value.

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.

m) 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.

n) 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.

o) 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.

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.

p) 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.

q) Budget Figures

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

r) 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 | 163,073 | 137,577 | 175,236 |
| Teachers' Salaries Grants | 437,057 | 410,711 | 410,711 |
| Use of Land and Buildings Grants | 96,974 | 84,211 | 84,211 |
| | 697,104 | 632,499 | 670,158 |

The school has opted in to the donations scheme for this year. Total amount received was \$8,100.

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 | 20,867 | 6,000 | 10,010 |
| Curriculum related Activities - Purchase of goods and services | 4,043 | 5,650 | 8,426 |
| Fees for Extra Curricular Activities | 693 | 750 | 1,978 |
| Trading | 2,617 | 300 | 484 |
| Fundraising & Community Grants | - | 5,000 | - |
| Other Revenue | 687 | 900 | 1,508 |
| Rent Received | 14,560 | 14,560 | 14,560 |
| | 43,467 | 33,160 | 36,966 |
| Expenses | | | |
| Extra Curricular Activities Costs | 1,240 | 1,250 | 2,125 |
| Trading | 2,581 | 1,200 | 1,700 |
| Rental Costs | 4,378 | 4,500 | 4,551 |
| | 8,199 | 6,950 | 8,376 |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | 35,268 | 26,210 | 28,590 |

4. Learning Resources

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|------------------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular | 22,882 | 24,700 | 21,577 |
| Equipment Repairs | 170 | 400 | 347 |
| Information and Communication Technology | 3,719 | 2,100 | 604 |
| Library Resources | 98 | 1,400 | 105 |
| Employee Benefits - Salaries | 466,711 | 441,111 | 477,303 |
| Staff Development | 3,197 | 3,500 | 2,888 |
| Depreciation | 30,786 | 28,550 | 28,687 |
| | 527,563 | 501,761 | 531,511 |

5. Administration

| | 2022 | 2022 | 2021 |
|------------------------------------------------|---------------|-------------------------------|---------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Audit Fee | 5,250 | 5,250 | 5,000 |
| Board Fees | 3,300 | 1,000 | 1,795 |
| Board Expenses | 445 | 1,500 | - |
| Communication | 1,005 | 1,000 | 863 |
| Consumables | 1,529 | 2,900 | 2,350 |
| Operating Lease | 2,288 | 2,500 | 2,781 |
| Other | 15,022 | 7,250 | 7,241 |
| Employee Benefits - Salaries | 5,950 | 5,000 | 1,362 |
| Service Providers, Contractors and Consultancy | 2,790 | 2,540 | 2,790 |
| | <u>37,579</u> | <u>28,940</u> | <u>24,182</u> |

6. Property

| | 2022 | 2022 | 2021 |
|-------------------------------------|----------------|-------------------------------|----------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Caretaking and Cleaning Consumables | 1,243 | 1,000 | 1,108 |
| Cyclical Maintenance Provision | 8,725 | 6,925 | 8,725 |
| Grounds | 3,533 | 3,000 | 2,195 |
| Heat, Light and Water | 11,194 | 9,000 | 8,036 |
| Rates | 1,012 | 1,000 | 669 |
| Repairs and Maintenance | 18,108 | 15,900 | 12,513 |
| Use of Land and Buildings | 96,974 | 84,211 | 84,211 |
| Security | 700 | 800 | 773 |
| Employee Benefits - Salaries | 13,263 | 13,000 | 12,178 |
| | <u>154,752</u> | <u>134,836</u> | <u>130,408</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. Cash and Cash Equivalents

| | 2022 | 2022 | 2021 |
|-------------------------------------------------------|----------------|-------------------------------|----------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Bank Accounts | 193,571 | 282,876 | 250,053 |
| Cash and cash equivalents for Statement of Cash Flows | <u>193,571</u> | <u>282,876</u> | <u>250,053</u> |

Of the \$193,571 Cash and Cash Equivalents, \$11,504 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.

Of the \$193,571 Cash and Cash Equivalents, \$12,122 is held by the School on behalf of the Rt:Lit cluster. See note 15 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

| | 2022 | 2022 | 2021 |
|--------------------------------------------|---------------|-------------------------------|---------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Receivables from the Ministry of Education | 6,124 | - | - |
| Teacher Salaries Grant Receivable | 33,236 | 26,854 | 26,854 |
| | <u>39,360</u> | <u>26,854</u> | <u>26,854</u> |
| Receivables from Non-Exchange Transactions | 39,360 | 26,854 | 26,854 |
| | <u>39,360</u> | <u>26,854</u> | <u>26,854</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2022 | 2022 | 2021 |
|--------------------------|---------------|-------------------------------|---------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 21,827 | 21,358 | 21,358 |
| Total Investments | <u>21,827</u> | <u>21,358</u> | <u>21,358</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---------------------------------------------|--------------------------|---------------|----------------|------------|-----------------|-----------------------|
| 2022 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 60,264 | - | - | - | (2,487) | 57,777 |
| Building Improvements | 141,546 | - | - | - | (7,972) | 133,574 |
| Furniture and Equipment | 13,978 | 9,703 | - | - | (4,324) | 19,357 |
| Information and Communication Technology | 6,858 | 7,122 | (2,606) | - | (5,142) | 6,232 |
| Leased Assets | 8,188 | 11,797 | - | - | (10,084) | 9,901 |
| Library Resources | 5,638 | 581 | - | - | (777) | 5,442 |
| Balance at 31 December 2022 | <u>236,472</u> | <u>29,203</u> | <u>(2,606)</u> | <u>-</u> | <u>(30,786)</u> | <u>232,283</u> |

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 | 2022 | 2022 | 2021 | 2021 | 2021 |
|------------------------------------------|----------------|------------------|----------------|----------------|------------------|----------------|
| | Cost or | Accumulated | Net Book | Cost or | Accumulated | Net Book |
| | Valuation | Depreciation | Value | Valuation | Depreciation | Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 89,567 | (31,790) | 57,777 | 89,567 | (29,303) | 60,264 |
| Building Improvements | 190,666 | (57,092) | 133,574 | 190,666 | (49,120) | 141,546 |
| Furniture and Equipment | 90,690 | (71,333) | 19,357 | 87,632 | (73,654) | 13,978 |
| Information and Communication Technology | 46,971 | (40,739) | 6,232 | 46,473 | (39,615) | 6,858 |
| Leased Assets | 21,014 | (11,113) | 9,901 | 25,724 | (17,536) | 8,188 |
| Library Resources | 26,058 | (20,616) | 5,442 | 25,476 | (19,838) | 5,638 |
| Balance at 31 December | 464,966 | (232,683) | 232,283 | 465,538 | (229,066) | 236,472 |

11. Accounts Payable

| | 2022 | 2022 | 2021 |
|------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| | \$ | \$ | \$ |
| Creditors | 6,506 | 6,081 | 6,081 |
| Accruals | 4,750 | 4,500 | 4,500 |
| Employee Entitlements - Salaries | 33,236 | 26,854 | 26,854 |
| | <u>44,492</u> | <u>37,435</u> | <u>37,435</u> |
| Payables for Exchange Transactions | 44,492 | 37,435 | 37,435 |
| | <u>44,492</u> | <u>37,435</u> | <u>37,435</u> |

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

| | 2022 | 2022 | 2021 |
|-------------------------------------------|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| | \$ | \$ | \$ |
| Provision at the Start of the Year | 38,025 | 38,025 | 29,300 |
| Increase to the Provision During the Year | 8,725 | 6,925 | 8,725 |
| Use of the Provision During the Year | (4,920) | - | - |
| Provision at the End of the Year | <u>41,830</u> | <u>44,950</u> | <u>38,025</u> |
| Cyclical Maintenance - Non current | 41,830 | 44,950 | 38,025 |
| | <u>41,830</u> | <u>44,950</u> | <u>38,025</u> |

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

13. 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 | 4,756 | 2,108 | 3,077 |
| Later than One Year and no Later than Five Years | 6,084 | 3,410 | 5,568 |
| Future Finance Charges | (525) | - | (153) |
| | <u>10,315</u> | <u>5,518</u> | <u>8,492</u> |
| Represented by | | | |
| Finance lease liability - Current | 4,407 | 2,108 | 2,974 |
| Finance lease liability - Non current | 5,908 | 3,410 | 5,518 |
| | <u>10,315</u> | <u>5,518</u> | <u>8,492</u> |

14. 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 7.

| 2022 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|------------------------------|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| Wastewater Treatment Upgrade | 64,469 | 5,000 | (69,469) | - | - |
| Block 1 roof replacement | - | 12,404 | (900) | - | 11,504 |
| Block 3 alterations | - | - | (9,461) | - | (9,461) |
| Unforeseen Boiler Repairs | - | - | (8,228) | - | (8,228) |
| Totals | <u>64,469</u> | <u>17,404</u> | <u>(88,058)</u> | <u>-</u> | <u>(6,185)</u> |

Represented by:

| | |
|---------------------------------------------------|----------|
| Funds Held on Behalf of the Ministry of Education | 11,504 |
| Funds Receivable from the Ministry of Education | (17,689) |

| 2021 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|------------------------------|---------------------------|----------------------------|------------------|------------------------------|---------------------------|
| Wastewater Treatment Upgrade | 26,114 | 403,790 | (365,435) | - | 64,469 |
| Swimming Pool Upgrade | 45,000 | 5,000 | (60,086) | 10,086 | - |
| Totals | <u>71,114</u> | <u>408,790</u> | <u>(425,521)</u> | <u>10,086</u> | <u>64,469</u> |

Represented by:

| | |
|---------------------------------------------------|--------|
| Funds Held on Behalf of the Ministry of Education | 64,469 |
| Funds Receivable from the Ministry of Education | - |

15. Funds for Rt:Lit Services

Waipara School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year | 12,723 | 12,723 | 14,355 |
| Funds Received from Cluster Members | 1,100 | 1,400 | 1,400 |
| Funds Received from MoE | 16,183 | 15,929 | 15,929 |
| Funds Received Other | 332 | 370 | 370 |
| Total funds received | 17,615 | 17,699 | 17,699 |
| Funds Spent on Behalf of the Cluster | 18,216 | 17,329 | 19,331 |
| Funds remaining | (601) | 370 | 12,723 |
| Funds Held at Year End | 12,122 | 12,723 | 12,723 |

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 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 RTLit programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

| | 2022 Actual \$ | 2021 Actual \$ |
|-------------------------------------------------|-------------------------------|-------------------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,300 | 1,795 |
| <i>Leadership Team</i> | | |
| Remuneration | 137,181 | 135,661 |
| Full-time equivalent members | 1 | 1 |
| Total key management personnel remuneration | 140,481 | 137,456 |

There are 8 members of the Board excluding the Principal. The Board had held 12 full meetings of the Board in the year. 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.

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 | 10 - 20 | 10 - 20 |
| 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 | - | - |
| 110 - 120 | - | - |
| | - | - |

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 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.

Teacher Aide & Support Staff Settlement Wash Up

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

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

(a) \$15,000 contract for Block 1 roof replacement to be completed in 2023, which will be fully funded by the Ministry of Education. \$12,404 has been received of which \$900 has been spent on the project to date; and

(b) \$8,400 contract for unforeseen boiler repairs to be completed in 2023, which will be fully funded by the Ministry of Education. \$nil has been received of which \$8,228 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$449,157)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(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 | 193,571 | 282,876 | 250,053 |
| Receivables | 39,360 | 26,854 | 26,854 |
| Investments - Term Deposits | 21,827 | 21,358 | 21,358 |
| Total Financial assets measured at amortised cost | <u>254,758</u> | <u>331,088</u> | <u>298,265</u> |

Financial liabilities measured at amortised cost

| | | | |
|--------------------------------------------------------|---------------|---------------|---------------|
| Payables | 44,492 | 37,435 | 37,435 |
| Finance Leases | 10,315 | 5,518 | 8,492 |
| Total Financial Liabilities Measured at Amortised Cost | <u>54,807</u> | <u>42,953</u> | <u>45,927</u> |

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.

Waipara School

Kiwisport

31 December 2022

Kiwisport is a Government funding initiative to support students' participation in organised sports.

During 2022, the School received total Kiwisport funding of \$670 (GST excl).

The funding was used to subsidise sport registrations for the North Canterbury basketball competition.



WAIPARA SCHOOL
Student Achievement Target 2022

| | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| Strategic Area : Connecting with People | | Target: Mathematics | |
| Curriculum Expectation Target Area: We wish to have all children in our school make the amount of progress required to be commensurate with their year level status in mathematics. | | Student Group: All children are included in this achievement target. However, we will be working closely to address the achievement levels of girls and Maori children. | |
| Baseline data: (data as at end of 2021) | | | |
| <ul style="list-style-type: none"> • Girls – 56% at and 11% above • Boys – 49% at and 31% above • Whole school – 52% at and 21% above • Maori – 42% at and 25% above • NZ European – 55% at and 20% above | | | |
| ACTION PLAN | | | |
| Actions to achieve targets (What?) | Who? | When? | Evidence of progress |
| Review assessment data and determine next learning steps for children. | All staff | Term One | Staff have identified where children are at. |
| Include rich tasks, targeted maths games and maintenance tasks in maths planning and plenty of basic facts rote learning. | All staff | All year | Evidenced in classroom planning. |
| Use the ALiM intervention programme on a small group of targeted Kanuka children | Maggie / MOE | Terms Two and Three | Data viewed to be sent to MOE – progress reports written. |
| Register all children in Mathletics and undergo PD again to demonstrate best use of the programme. Programmes are reviewed each term. | Di All staff | By beginning of Term One | Master sheet can be viewed of how much time the programme is being used by each child. |
| Use a flexibly grouped problem solving initiative across all classes and set aside staff meeting time to learn more about this. | Rebecca | Each term staff meeting | Staff meeting notes and teachers' planning. |
| Regular monitoring of our new teachers to assist them in their next learning steps in the teaching of mathematics. | Di Jenni | Each term | Reports written as a result of the observations. |
| A major inquiry into how mathematics is taught in our school through our ERO action plan. | Di Shelley | Regular updates as required. | |
| Analyse end of year data to inform planning for 2023. | All staff | Term Four | Data submitted to Di at year end. |
| Monitoring: Twice yearly reporting against the SATs at BOT meetings. | | | |
| Resourcing: Funding received from the MOE to pay for the ALiM intervention programme. | | | |

Data at the end of Term Two:

| Mathematics | Well Below | Below | At | Above | At and Above |
|---------------------|-------------------|--------------|-----------|--------------|---------------------|
| Whole school | 11% | 18% | 58% | 13% | 71% |
| Girls | 9% | 32% | 41% | 18% | 59% |
| Boys | 13% | 4% | 74% | 9% | 83% |
| Maori | 6% | 18% | 58% | 18% | 76% |
| NZ European | 14% | 18% | 57% | 11% | 68% |

These results show that we are doing very well with our boys in Mathematics and not too badly with our Maori children. Girls are not achieving particularly well and neither are our NZ European children. One of the WB children and three of the B children have been working in the ALiM programme and they have made good progress but not enough to have them working where they need to be. For some of them, it is the belief that they can do it. The other children, who sit WB and B are spread over two classes and these children are working in ability maths working groups so are receiving their next step learning, in order to move them from within the stage they are currently working to the next stage. This too, continues to be a work in progress. Sometimes, teachers can only progress at the rate where children learn and time needs to be given to consolidation of new concepts and plenty of opportunities given for children to transfer this learning to other contexts.

Data at the end of Term Four, 2022:

| Mathematics | Well Below | Below | At | Above | At and Above |
|---------------------|-------------------|--------------|-----------|--------------|---------------------|
| Whole school | 11% | 13% | 63% | 13% | 76% |
| Girls | 14% | 19% | 61% | 6% | 67% |
| Boys | 8% | 8% | 68% | 16% | 84% |
| Maori | 12% | 6% | 76% | 6% | 82% |
| NZ European | 10% | 17% | 56% | 17% | 73% |

Yay!!!! An area of growth and an improvement in posted results for mathematics. And there would need to be improvement with the PD we have invested. ALiM, JIT and working with trained specialists along the way. We haven't hit the 80% area, which is what we have

done in the past, but I have to keep telling myself that we are working with different children – very different children! The target was to improve Maths learning for our girls and Maori children and we have done just that. As a whole school, we have moved children from Below to At during the second half of year. We have moved girls from Below to At. Boys have reshuffled themselves across the board, as have our Maori children. NZE have moved from Below to At and At to above. We need to keep on keeping on. Eighty eight percent of children have made progress across stages or substages; 8% (4 children) look as though they have made progress and 4% of children (2 children) have made negative progress. These two children, who are working within a lower stage range have been attending Reading Recovery and some of their lessons have them have to leave for this session. Our RR children are timetabled over the morning so they miss different parts of the curriculum and when maths is a struggle (as is reading and writing), it's hard to get the balance right! Such is the rub when withdrawing children from any curriculum area. Waipara School needs to keep up the momentum with teachers' maths learning and build on what has been achieved.

Waipara School 3576 Analysis of Variance 2022 - Mathematics

Student Achievement Target - Mathematics

Actions – What did we do? This year we received great Maths PD which was really beneficial for teaching staff. ALiM was delivered by Maggie through the Kanuka maths programme, working on an intervention with two different groups of children over the year. Progress was made in this as determined by the report that has been furnished for this BOT meeting. Maggie was visited a couple of times by the tutor, who observed her practice and made suggestions where appropriate. She attended a zoom hui Impact Day where successful initiatives were shared with the whole group of ALiM teachers. She has stated that her Maths practice has improved with so much new learning. Maggie and Rebecca were a part of the Just in Time Maths PD offered by the MOE (they were paid to attend sessions in maths). This was facilitated by Robyn McNeill, who apart from being lovely, is a wonderful maths advocate. Maggie and Rebecca attended zoom workshops with follow ups. Jenni and I were able to attend a recording of these workshop sessions, which we did in our own time. There were some great ideas which spilled over into our practice too. Being out of the classroom for eleven years, Jenni has found that all of the maths learning she has done this year has held her in good stead. There is always more to learn and it's great to see the new free resources that are out there for teachers to access, namely the nzmaths website.

Outcomes - What happened? I think that I have outlined this above.

Reasons for the variance – Why did it happen? Upskilling teachers is the best PD that money can buy – and one doesn't need a specific programme for this to happen. Just knowing what needs to be taught next and the myriad of ways that this can be done. Children learn in all different ways and it's about knowing how to teach one thing using a variety of ways and materials. This comes with experience and targeted activities that have a Why? attached to them. We always need to ask the why question when we are teaching anything. Why are we doing it???? What outcome do we want? What is the purpose of this activity I am getting the children to do? Keeping busy activities don't really cut it!

Evaluation - Where to next? Keep the momentum going in maths. Build on what we know and take this further. Rebecca Blyth will be an absolute asset to the school in this area as teaching maths is an area of strength for her. Of course the MOE are not offering JIT Maths in 2023 (or not that I am aware!) which is typical. However, we have received an allocation to continue a teacher receiving ALiM PD next year. Hopefully, this will be embraced.

Planning for next year: Decide who would like to receive ALiM PD and accelerate the teaching of mathematics for groups of children and then run with that. If the MOE are giving opportunities for funded PD, grab it with both hands. Not every school gets it!

WAIPARA SCHOOL EEO (Equal Employment Opportunities) REPORT

Waipara School staff and BOT are committed to the achievement of equity in education, for all persons associated with the school, as stated in our Equity Policy. Staff ensure that the curriculum is balanced and non discriminatory.

We acknowledge and address any disadvantage experienced by our school community, through the following:

- no child misses out on any school activity where lack of finances are evident in the family
- we feed children, who are hungry, for whatever reason
- Kapa Haka, Whanau Time, using Te Reo incidentally in classroom programmes, and singing waiata allow Maori children to identify and have success as Maori
- we include a Maori dimension in unit planning, where appropriate
- children work in across the school social groupings to allow them to develop leadership skills and relate to others who are not necessarily peers or friends - Buddy Reading, fitness, athletics training, basketball, curriculum working groups
- we work on the premise of inclusion – it's either all of us or none of us – fitness, Kapa Haka, school trips etc.

We provide role models so children can observe people of different ethnic groups and genders participating in different roles, through the following:

- Kanuka Camp – we enjoyed the company of male and female instructors
 - Kapa Haka – A Maori parent instructs our sessions
 - Parents are the basketball/minball coaches and managers
 - The Religious Education teachers are from our community
 - Touring groups visiting our schools, those who have been able to this year
- All persons at Waipara School are treated equitably, as per our policy.

Di Officer