

WAIPARA SCHOOL

Annual Financial Statements For the year ended 31 December 2023

Ministry Number: 3576
Principal: Yvonne Blair
School Address: 2 Loffhagen Drive, Waipara
School Phone: 03 3146814
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Members of the Board of Trustees

Name	Ceased	Term Finishes
Debbie Dellaway- Curtis		Jul-26
Scott Berry		Aug-25
Victoria Trethowen		Aug-25
James Hoben		Aug-25
Jenni Adam		Aug-25
Richard Northover	Oct-23	
Janaya Coxon Smith	Oct-23	
Farah Dingle	Dec-23	
Yvonne Blair - Principal		

Accountant / Service Provider:

Geoff Gillam Consultants

Waipara School

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Waipara School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Debbie Dellaway-Curtis

Full Name of Presiding Member

Signed by:

B568A3073894396A

Signature of Presiding Member

27/06/2024

Date:

Yvonne Blair

Full Name of Principal

Signed by:

E1DABC4671E156A6

Signature of Principal

27/06/2024

Date:

Waipara School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	700,334	708,777	697,104
Locally Raised Funds	3	74,884	22,000	51,474
Interest		8,183	1,000	1,885
		<hr/>	<hr/>	<hr/>
		783,401	731,777	750,463
Expenses				
Locally Raised Funds	3	14,023	16,750	8,199
Learning Resources	4	538,643	531,800	527,563
Administration	5	42,212	50,163	37,579
Interest		431	-	276
Property	6	178,171	153,425	154,752
Loss on Disposal of Property, Plant and Equipment		1,376	-	2,606
		<hr/>	<hr/>	<hr/>
		774,856	752,138	730,975
Net Surplus / (Deficit)		8,545	(20,361)	19,488
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		8,545	(20,361)	19,488

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 2023

	Actual 2023 \$	Budget (Unaudited) 2023 \$	Actual 2022 \$
Balance at 1 January	<u>393,897</u>	<u>393,897</u>	<u>374,409</u>
Total comprehensive revenue and expense for the year	8,545	(20,361)	19,488
Owner transactions			
Contribution - Furniture and Equipment Grant	4,550	-	-
Contribution -Network Upgrade	-	-	-
Equity at 31 December	<u>406,992</u>	<u>373,536</u>	<u>393,897</u>
Accumulated comprehensive revenue and expense	406,992	373,536	393,897
Reserves	-	-	-
Equity at 31 December 2023	<u>406,992</u>	<u>373,536</u>	<u>393,897</u>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	151,834	193,408	193,571
Accounts Receivable	8	38,415	31,000	39,360
GST Receivable		3,956	2,000	1,264
Prepayments		9,166	8,000	8,166
Investments	9	60,000	22,000	21,827
Funds owing form Capital Works Projects	14	30,260	-	17,689
		<u>293,631</u>	<u>256,408</u>	<u>281,877</u>
Current Liabilities				
Accounts Payable	11	63,091	40,000	44,492
Revenue Received in Advance		5,143	-	-
Finance Lease Liability - Current Portion	13	11,968	1,900	4,407
Funds held for Capital Works Projects	14	-	-	11,504
Funds held on behalf of RTLit Services	15	8,861	12,122	12,122
		<u>89,063</u>	<u>54,022</u>	<u>72,525</u>
Working Capital Surplus or (Deficit)		204,568	202,386	209,352
Non-current Assets				
Property, Plant and Equipment	10	275,638	224,283	232,283
		<u>275,638</u>	<u>224,283</u>	<u>232,283</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	50,825	50,555	41,830
Finance Lease Liability	13	22,389	2,578	5,908
		<u>73,214</u>	<u>53,133</u>	<u>47,738</u>
Net Assets		<u>406,992</u>	<u>373,536</u>	<u>393,897</u>
Equity		<u>406,992</u>	<u>373,536</u>	<u>393,897</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

Cash Flow Statement

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		162,518	154,901	155,707
Locally Raised Funds		74,884	22,000	51,474
Goods and Services Tax (net)		(2,692)	(736)	(4,531)
Payments to Employees		(74,035)	(58,000)	(48,867)
Payments to Suppliers		(106,984)	(44,991)	(114,012)
Maintenance Provision		-	(57,512)	-
Interest Paid		(431)	-	(276)
Interest Received		7,044	-	1,885
Net cash from / (to) the Operating Activities		60,304	15,662	41,380
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(36,831)	(16,000)	(17,406)
Purchase of Investments		(38,173)	(173)	(469)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(75,004)	(16,173)	(17,875)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		4,550	-	-
Finance Lease Payments		(9,394)	(5,837)	(8,732)
Funds Administered on Behalf of Third Parties		(22,193)	6,185	(71,255)
Net cash from Financing Activities		(27,037)	348	(79,987)
Net increase/(decrease) in cash and cash equivalents		(41,737)	(163)	(56,482)
Cash and cash equivalents at the beginning of the year	7	193,571	193,571	250,053
Cash and cash equivalents at the end of the year	7	151,834	193,408	193,571

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

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

Waipara School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2023

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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2023 to 31 December 2023 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 publically accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 13.



Cyclical maintenance

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

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) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

i) Investments

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

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and

buildings as 'occupant' is based on a property occupancy document.

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:	Years
Building improvements – Crown	10 - 50
Furniture and equipment	5 - 15
Information and communication technology	3 - 5
Leased	Term of lease
Library resources	10

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

m) Revenue Received in Advance

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

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

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor, and is vested in the Proprietor. The Proprietor 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.

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

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

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

r) 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.

s) Budget Figures

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

t) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	143,773	148,777	163,073
Teachers' Salaries Grants	449,192	460,000	437,057
Use of Land and Buildings Grants	107,369	100,000	96,974
	700,334	708,777	697,104

The school has opted in to the donations scheme for this year. Total amount received was \$5,548.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<i>Revenue</i>			
Donations & Bequests	50,303	1,000	20,867
Fees for Extra Curricular Activities	4,783	5,000	4,736
Other revenue	-	-	8,694
School houses	14,560	14,600	14,560
Trading	5,238	1,400	2,617
	74,884	22,000	51,474
<i>Expenses</i>			
Extra Curricular Activities Costs	6,518	7,350	1,240
Trading	2,615	1,000	2,581
School houses	4,890	8,400	4,378
	14,023	16,750	8,199
<i>Surplus for the year Locally raised funds</i>	60,861	5,250	43,275

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	11,468	11,900	26,869
Employee Benefits - Salaries	491,130	484,400	466,711
Staff Development	10,509	11,500	3,197
Depreciation	25,536	24,000	30,786
	538,643	531,800	527,563

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	4,961	5,513	5,250
Board of Trustees Fees	3,295	3,680	3,300
Board of Trustees Expenses	2,072	2,900	445
Communication	917	1,900	1,005
Consumables	4,898	6,200	1,529
Staff Expenses	-	-	-
Other	9,006	11,370	20,100
Employee Benefits - Salaries	17,063	18,600	5,950
	42,212	50,163	37,579

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,640	2,500	1,243
Cyclical Maintenance Provision	8,995	8,725	8,725
Grounds	11,269	4,000	3,533
Heat, Light and Water	10,205	11,500	11,194
Rates	1,034	1,000	1,012
Repairs and Maintenance	22,056	10,700	18,808
Use of Land and Buildings - Non-Integrated	107,369	100,000	96,974
Employee Benefits - Salaries	15,603	15,000	13,263
	<u>178,171</u>	<u>153,425</u>	<u>154,752</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	151,834	193,408	193,571
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>151,834</u>	<u>193,408</u>	<u>193,571</u>

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

Of the \$151,834 Cash and Cash Equivalents, \$8,861 is held by the School on behalf of the RTLit Service. See note 15 for details of how the funding received for the service has been spent in the year.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtor Ministry of Education	-	-	6,124
Interest Accrued	1,139	1,000	-
Teacher Salaries Grant Receivable	37,276	30,000	33,236
	<u>38,415</u>	<u>31,000</u>	<u>39,360</u>
Receivables from Exchange Transactions	1,139	1,000	-
Receivables from Non-Exchange Transactions	37,276	30,000	39,360
	<u>38,415</u>	<u>31,000</u>	<u>39,360</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	60,000	22,000	21,827

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2023

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	191,351	13,428	-	-	(8,087)	196,692
Furniture and Equipment	19,357	19,060	(1,375)	-	(6,250)	30,792
Information and Communication	6,232	4,342	-	-	(2,064)	8,510
Leased Assets	9,901	33,436	-	-	(9,084)	34,253
Library Resources	5,442	-	-	-	(51)	5,391
Balance at 31 December 2023	232,283	70,266	(1,375)	-	(25,536)	275,638

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	290,454	(93,762)	196,692	280,233	(88,882)	191,351
Furniture and Equipment	78,055	(47,263)	30,792	90,690	(71,333)	19,357
Information and Communication	25,425	(16,915)	8,510	46,971	(40,739)	6,232
Leased Assets	47,899	(13,646)	34,253	21,014	(11,113)	9,901
Library Resources	26,058	(20,667)	5,391	26,058	(20,616)	5,442
Balance at 31 December	467,891	(192,253)	275,638	464,966	(232,683)	232,283

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	9,264	10,000	6,506
Accruals	3,361	-	4,750
Banking Staffing Overuse	12,621	-	-
Employee Benefits Payable - Salaries	37,276	30,000	33,236
Employee Benefits Payable - Leave Accrual	569	-	-
	63,091	40,000	44,492
Payables for Exchange Transactions	63,091	40,000	44,492
	63,091	40,000	44,492

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	41,830	41,830	38,025
Increase to the Provision During the Year	8,995	8,725	8,725
Use of the Provision During the Year	-	-	(4,920)
Provision at the End of the Year	50,825	50,555	41,830
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	50,825	50,555	41,830
	50,825	50,555	41,830

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. Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	11,968	1,900	4,756
Later than One Year and no Later than Five Years	22,389	2,578	6,084
Later than Five Years	-	-	-
Future Finance Charges	-	-	(525)
	<u>34,357</u>	<u>4,478</u>	<u>10,315</u>
Represented by			
Finance lease liability - Current	11,968	1,900	4,407
Finance lease liability - Term	22,389	2,578	5,908
	<u>34,357</u>	<u>4,478</u>	<u>10,315</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:

		2023	Opening Balances \$	Receipts from MoE \$	Payments \$	School Contributions \$	Closing Balances \$
Electrical	<i>in progress</i>		-	17,850	(30,371)	-	(12,521)
Carpet	<i>completed</i>		-	30,813	(39,091)	-	(8,278)
LSC office	<i>Completed</i>		-	82,246	(82,246)	-	-
Block 1 roof replacement	<i>completed</i>		11,504	1,901	(13,405)	-	-
Block 3 Alterations	<i>in progress</i>		(9,461)	-	-	-	(9,461)
Boiler Repairs	<i>in progress</i>		(8,228)	8,400	(172)	-	-
Totals			<u>(6,185)</u>	<u>141,210</u>	<u>(165,285)</u>	<u>-</u>	<u>(30,260)</u>
		2022	Opening Balances \$	Receipts from MoE \$	Payments \$	School Contributions \$	Closing Balances \$
Wastewater Upgrade	<i>completed</i>		64,469	5,000	(69,469)	-	-
Block 1 roof replacement	<i>in progress</i>		-	12,404	(900)	-	11,504
Block 3 Alterations	<i>in progress</i>		-	-	(9,461)	-	(9,461)
Boiler Repairs	<i>in progress</i>		-	-	(8,228)	-	(8,228)
Totals			<u>64,469</u>	<u>17,404</u>	<u>(88,058)</u>	<u>-</u>	<u>(6,185)</u>

15. Funds Held RTLit

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	12,122	12,122	12,723
Funds Received from Cluster Members	700	-	1,432
Funds Received from MoE	16,583	16,229	16,183
Funds Spent on Behalf of the Cluster	(20,544)	(16,229)	(18,216)
Funds Held at Year End	<u>8,861</u>	<u>12,122</u>	<u>12,122</u>

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,295	3,300
<i>Leadership Team</i>		
Remuneration	128,300	137,181
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>131,595</u>	<u>140,481</u>
Total full-time equivalent personnel	<u>1.00</u>	<u>1.00</u>

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance with 3 members and Property with 3 members that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	125-135	110-120
Benefits and Other Emoluments	1-5	10-20
Termination Benefits	-	-

Other Employees

There were number of other employees with remuneration greater than \$100,000

	Remuneration \$000	2023 Number	2022 Number
100 - 110		1	0
110 - 120		1	0
		<u>2</u>	<u>0</u>

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

18. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Contingent Asset- Additional funding wash up payment

In 2023 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 still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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.

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has commitments to Capital Works Project per note 14. These projects are fully funded by the Ministry of Education.

The Board is also committed to the final payment to Playco for playground equipment \$18,568.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board had no operating commitments.

(Operating commitments at 31 December 2022: nil)

21. Financial Instruments

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

Cash and receivables

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	151,834	193,408	193,571
Receivables	38,415	31,000	39,360
Investments - Term Deposits	60,000	22,000	21,827
Total Cash and Receivables	250,249	246,408	254,758

Financial liabilities measured at amortised cost

Payables	63,091	40,000	44,492
Finance Leases	34,357	4,478	10,315
Total Financial Liabilities Measured at Amortised Cost	97,448	44,478	54,807

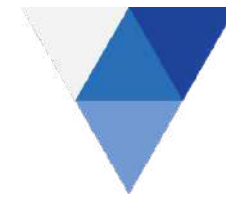
22. Comparatives

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

23. Events After Balance Date

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

Statement of Variance Reporting



School Name:	Waipara School	School Number:	3576
Strategic Aim: Analysis report	Connecting with People Support students and staff in their learning and ensure opportunities for all children to attain their highest possible standard in educational achievement, through quality teaching and learning, positive relationships and a responsive curriculum.		
Annual Aim:	To raise the level of achievement in mathematics of the Tier 2 (Below) and Tier 3 (Well Below) children.		
Target:	Tier 2 children will be working at their expected curriculum levels in mathematics by November 2023 Tier 3 children will make at least 1 year's progress in mathematics by November 2023.		
Baseline Data:	Data at the end of 2022: Tier 2 students - Tarata = 3 (Yr 0-3) Kanuka = 5 (Yr 4-8) Tier 3 students - Tarata = 0 (Yr 0-3) Kanuka = 4 (Yr 4-8)		

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>In Term 2 a new Kanuka teacher was employed with strengths in mathematics.</p> <p>The Tarata class was split into two mini classes between 9:30 and 12 for mathematics</p> <p>Students in Tiers 2 and 3 were identified and ITP's in place</p> <p>The principal, Tarata teacher and Kanuka teacher all went to a workshop in mathematics with Sue Graham.</p> <p>Resources were culled and new equipment purchased including numicon.</p> <p>Whole licenses were purchased for mathletics / mathseeds.</p> <p>Referrals for behaviour were made to RTLB and WSL.</p>	<p>Tarata = Tier 2 (Yr 0-3) Three students 1/3 moved to Tier 1, 2 /3 remain in Tier 2</p> <p>Tarata = Tier 3 (Yr 0- 3) No students</p> <p>Kanuka Tier 2 (Yr 4-8) Five Students 2 / 5 left the school 2/ 5 Moved to Tier 2 1/ 5 remain in Tier 2 (ESOL)</p> <p>Kanuka Tier 3 (Yr 4-8) Four students 1 / 4 left the school 1/4 remain in Tier 3 1 /4 Moved to Tier 2 1 / 4 Moved to Tier 1</p>	<p>Removing the students who left there were 9 students targeted. 5/9 (55%) students moved up a tier. 1/9 (11%)of those moved from Tier 3 to Tier 1.</p> <p>3/9(33%) remained the same in the same tier.</p> <p>The two most successful strategies were splitting the Tarata junior children into 2 maths classes in the morning and the employment of a teacher who had strengths in mathematics.</p>	<p>We think that it is critical to keep the numeracy and literacy classes small. In 2023 the Board of Trustees agreed to fund .4 teaching (for 2024) allowing the school to operate three morning classes for numeracy and literacy.</p>
<p>Planning for next year:</p>			
<p>The Waipara School Board of Trustees will fund .4 release for the principal so that she can teach a third class in numeracy.</p>			

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WAIPARA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Waipara School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, 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 15, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 27 June 2024. 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 arise from section 134 of the Education and Training Act 2020.

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Members of the Board Listing, Statement of Variance, Kiwisport Funding Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Compliance with Equal Employment Opportunities Report, Coaching and Wellbeing Principal Fund but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

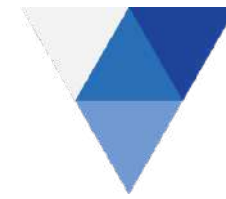
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence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

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



Amy Goodman,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

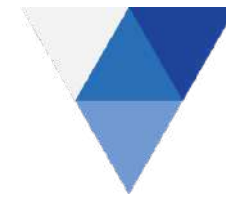
Statement of Variance Reporting



School Name:	Waipara School	School Number:	3576
Strategic Aim: Analysis report	Connecting with People Support students and staff in their learning and ensure opportunities for all children to attain their highest possible standard in educational achievement, through quality teaching and learning, positive relationships and a responsive curriculum.		
Annual Aim:	To raise the level of achievement in reading of the Tier 2 (Below) and Tier 3 (Well Below) children.		
Target:	Tier 2 children will be working at their expected curriculum levels in reading by November 2023 Tier 3 children will make at least 1 year's progress in reading by November 2023.		
Baseline Data:	Baseline Data at the end of November 2022 Tier 2 students - Tarata = 7 (Yr 0-3) Tier 3 students - Kanuka = 4 (Y 4-8)		

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>The Tarata class was split into two mini classes between 9:30 and 12 for structured literacy. Students in Tiers 2 and 3 were identified and ITP's in place. The Tarata teacher and principal attended a Liz Kane course on "The Code" The new Kanuka teacher also attended later. Other professional development in structured literacy took place throughout the year. Resources including new reading books(sunshine) and games to reinforce reading stages were purchased. The Tarata teacher completed a MOE BSLA microdential in structured literacy. The Tarata teacher visited other schools to observe teaching in structured literacy. The Tarata teacher was appointed as WSL for the Kahui Ako so released to increase knowledge and share with other staff.</p>	<p>Tarata = Tier 2 (Yr 0-3) Seven students 2/7 moved to Tier 1 5 /7 remain in Tier 2</p> <p>Tarata = Tier 3 (Yr 0- 3) Four students 1 / 4 Left the school 3/ 4 Moved to Tier 2</p> <p>Kanuka Tier 2 (Yr 4-8) Four Students 1 / 4 left the school 2/ 4 Moved to Tier 1 1/ 4 moved down to Tier 3</p> <p>Kanuka Tier 3 (Yr 4-8) One student 1 / 1 left the school</p>	<p>Three children left the school.</p> <p>7/13 (54%)children targeted moved up a tier.</p> <p>5/13 (38%) children remained in the same tier.</p> <p>1/13 (08%) moved down a tier. (This child has specific learning needs.)</p> <p>The two most successful strategies were:</p> <ul style="list-style-type: none"> • splitting the Tarata junior children into 2 literacy classes in the morning • The introduction of structured literacy in both classes <p>However there was a huge amount of teacher learning around structured literacy as well as new teaching for the children. Although the children are becoming more efficient in structured literacy we expect to see the most gains in the second year.</p>	<p>We think that it is critical to keep the literacy classes small. In 2023 the Board of Trustees agreed to fund .4 teaching (for 2024) allowing the school to operate three morning classes for numeracy and literacy.</p>
Planning for next year:			
<p>The Waipara School Board of Trustees will fund .4 release for the principal so that she can teach a third class in literacy..</p>			

Statement of Variance Reporting



School Name:	Waipara School	School Number:	3576
Strategic Aim: Analysis report	Connecting with People Support students and staff in their learning and ensure opportunities for all children to attain their highest possible standard in educational achievement, through quality teaching and learning, positive relationships and a responsive curriculum.		
Annual Aim:	To raise the level of achievement in writing of the Tier 2 (Below) and Tier 3 (Well Below) children.		
Target:	Tier 2 children will be working at their expected curriculum levels in writing by November 2023 Tier 3 children will make at least 1 year's progress in writing by November 2023.		
Baseline Data:	Data at the end of 2022: Tier 2 students - Tarata = 1 (Yr 0-3) Kanuka = 1 (Yr 4-8) Tier 3 students - Tarata = 1 (Yr 0-3) Kanuka = 4 (Yr 4-8)		

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>New Kanuka teacher appointed Term 2 for consistency in teaching Target students identified and ITP's in place</p> <p>WSL and principal attended structured literacy course - Liz Kane "The Code"</p> <p>Reconnection with RTLI, RTLB, and WSL - referrals made where needed</p> <p>Writing paired with structured literacy across school</p>	<p>Tarata = Tier 2 (Yr 0-3) One student 1 / 1 remain in Tier 2</p> <p>Tarata = Tier 3 (Yr 0- 8) One Student 1/1 Students moved into Tier 1</p> <p>Kanuka Tier 2 (Yr 4-8) One student 1 / 1 student moved to Tier 1</p> <p>Kanuka Tier 3 (Yr 4-8) Four students 2 / 4 students left the school 1/4 students remain in Tier 3 1 / 4 students moved to Tier 1</p>	<p>Two students left the school.</p> <p>3/5 (60%) students moved up a tier. 1/5 of those moved from Tier 3 to Tier 1</p> <p>2/5 (40%) students remained in the same tier</p> <p>The two most successful strategies were:</p> <ul style="list-style-type: none"> • splitting the Tarata junior children into 2 literacy classes in the morning • The introduction of structured literacy in both classes <p>There was a huge amount of teacher learning around structured literacy as well as new teaching for the children. Although the children are becoming more efficient in structured literacy we expect to see the most gains in the second year.</p>	<p>We think that it is critical to keep the literacy classes small. In 2023 the Board of Trustees agreed to fund .4 teaching (for 2024) allowing the school to operate three morning classes for numeracy and literacy.</p>
<p>Planning for next year:</p>			
<p>In 2024 the Waipara School Board of Trustees will fund .4 release for the principal so that she can teach a third class in literacy..</p>			

Waipara School Progress and Achievement Report December 2023

Reading Achievement Nov 2023

	Tier 1 (Above) June	Tier 1 (Above) Nov	Tier 1 (At) June	Tier 1 (At) Nov	Tier 2 (Below) June	Tier 2 (Below) Nov	Tier 3 (W. Below) June	Tier 3 (W. Below) Nov
Yr 0-2	1/8 (12%)	0/10	4/8 (50%)	4/10 (40%)	3/8 (38%)	6/10 (60%)	0/8	0/10
Yr 3-4	6/12 (50%)	6/13 (46%)	5/12 (42%)	2/13 (15%)	1/12 (08%)	5/13 (38%)	0/12	0/13
Yr 5-6	4/11 (36%)	3/11 (27%)	6/11 (55%)	7/11 (64%)	0/11 (0%)	0/11	1/11 (09%)	1/11 (09%)
Yr 7-8	3/4 (75%)	3/4 (75%)	1/4 (25%)	1/4 (25%)	0/4	0/4	0/4	0/4
Maori and Pacifica	3/10 (30%)	3/11 (27%)	5/10 (50%)	4/11 (36%)	2/10 (20%)	4/11 (36%)	0/10	0/11
Boys	9/20 (45%)	9/22 (41%)	9/20 (45%)	6/22 (27%)	2/20 (10%)	7/22 (32%)	0/20	0/22
Girls	5/15 (33%)	4/16 (25%)	7/15 (47%)	7/16 (44%)	2/15 (13%)	4/16 (25%)	1/15 (07%)	1/16 (06%)
Whole School	14/35 (40%)	13/38 (34%)	16/35 (46%)	13/38 (34%)	4/35 (11%)	11/38 (29%)	1/35 (03%)	1/38 (03%)

Reading Data as at Nov 2023

68%- 26/38 children are at or above the mid year expectations in reading

32% - 12/38 children are reading below or well below end of year expectations in reading

40% - 4/10 children in years 0-2 are reading at or above in reading, 60% - 6/10 children Years 0-2 are reading below end of year expectations

61% - 8/13 children in Years 3-4 are reading at or above in reading, 38% - 5/13 children Years 3-4 are reading below end of year expectations

91% - 10/11 children in Years 5-6 are reading at or above in reading, 9% 1/11 child in Years 5-6 is reading well below end of year expectations

100% - of children in Years 7-8 are reading at or above end of year expectations.

63% - 7/11 Maori and Pacifica are reading at or above end of year expectations , 37% 4/11 Maori and Pasifika children are reading below end of year expectations

68% - 15/22 boys are reading at or above in reading, 32% 7/22 boys are reading below end of Year expectations

69% - 11/16 girls are reading at or above in reading , 31% 5/16 girls are reading below end of year expectations

1 child is in Tier 3 and has a CAP plan. 3 children are ESOL (English as a second language)

Writing Achievement Nov 2023

	Tier 1 (Above) June	Tier 1 (Above) Nov	Tier 1 (At) June	Tier 1 (At) Nov	Tier 2 (Below) June	Tier 2 (Below) Nov	Tier 3 (W. Below) June	Tier 3 (W. Below) Nov
Yr 0-2	0/8	0/10	6/8 (75%)	9/10 (90%)	2/8 (25%)	1/10 (10%)	0/8	0/10
Yr 3-4	0/12	0/13	11/12 (92%)	11/13 (85%)	1/12 (08%)	2/13 (15%)	0/12	0/13
Yr 5-6	0/11	0/11	9/11 (82%)	9/11 (82%)	1/11 (09%)	1/11 (09%)	1/11 (09%)	1/11 (09%)
Yr 7-8	0/4	0/4	4/4 (100%)	4/4 (100%)	0/4	0/4	0/4	0/4
Maori and Pacifica	0/10	0/11	9/10 (90%)	10/11 (91%)	1/10 (10%)	1/11 (09%)	0/10	0/11
Boys	0/20	0/22	16/20 (80%)	18/22 (82%)	4/20 (20%)	4/22 (18%)	0/20	0/22
Girls	0/15	0/16	14/15 (93%)	15/16 (94%)	0/15	0/16	1/15 (07%)	1/16 (06%)
Whole School	0/35	0/38	30/35 (86%)	33/38 (87%)	4/35 (11%)	4/38 (11%)	1/35 (03%)	1/38 (03%)

Writing Data as at Nov 2023

87%- 33/38 children are at or above the end of year expectations in writing

13% - 5/38 children are writing below or well below end of year expectations in writing

90% - 9/10 children in years 0-2 are writing at or above in writing, 10% - 1/10 children Years 0-2 are writing below end of year expectations

85% - 11/13 children in Years 3-4 are writing at or above in writing , 15% - 2/13 children Years 3-4 are writing below end of year expectations

82% - 9/11 children in Years 5-6 are writing at or above in writing, 18 % 2/11 child in Years 5-6 is writing well below end of year expectations

100% - of children in Years 7-8 are writing at or above end of year expectations.

91% - 10/11 Maori and Pacifica are writing at or above end of year expectations , 9% 1/11 Maori and Pasifika children are writing below end of year expectations

82% - 18/22 boys are writing at or above in writing, 18% 4/22 boys are writing below end of Year expectations

94 % - 15/16 girls are writing at or above in writing , 6% 1/16 girls are writing below end of year expectations

1 child is in Tier 3 and has a CAP plan. 3 children are ESOL (English as a second language)

Maths Achievement Nov 2023

	Tier 1 (Above). June	Tier 1 (Above) Nov	Tier 1 (At) June	Tier 1 (At) Nov	Tier 2 (Below) June	Tier 2 (Below) Nov	Tier 3 (W. Below) June	Tier 3 (W. Below) Nov
Yr 0-2	0/8	0/10	5/8 (63%)	9/10 (90%)	3/8 (37%)	1/10 (10%)	0/8	0/10
Yr 3-4	2/12 (17%)	3/13 (23%)	8/12 (67%)	8/13 (62%)	2/12 (17%)	2/13 (15%)	0/12	0/13
Yr 5-6	2/11 (18%)	2/11 (18%)	3/11(27%)	7/11 (64%)	4/11 (36%)	1/11 (09%)	2/11 (18%)	1/11 (09%)
Yr 7-8	0/4	0/4	3/4 (75%)	¾ (75%)	0/4	¼ (25%)	1/4 (25%)	0/4
Maori and Pacifica	2/10 (20%)	2/11 (18%)	5/10 (50%)	8/11 (73%)	2/10 (20%)	1/11 (09%)	1/10 (10%)	0/11
Boys	3/20 (15%)	4/22 (18%)	14/20 (70%)	16/22 (72%)	3/20 (15%)	2/22 (09%)	0/20	0/22
Girls	1/15 (07%)	1/16 (06%)	5/15 (33%)	10/16 (62%)	6/15 (40%)	4/16 (25%)	3/15 (20%)	1/16 (06%)
Whole School	4/35 (11%)	5/38 (13%)	19/35 (54%)	26/38 (68%)	9/35 (26%)	6/38 (16%)	3/35 (09%)	1/38 (03%)

Maths Data as at Nov 2023

81%- 31/38 children are at or above the end of year expectations in mathematics

19% - 7/38 children are below or well below end of year expectations in mathematics

90% - 9/10 children in years 0-2 are mathematics at or above in mathematics, 10% - 1/10 children Years 0-2 are mathematics below end of year expectations

85% - 11/13 children in Years 3-4 are at or above in mathematics , 15 - 2/13 children Years 3-4 are below end of year expectations in mathematics

82% - 9/11 children in Years 5-6 are at or above in mathematics, 18 % 2/11 child in Years 5-6 are well below end of year expectations in mathematics

75% - 3/4 of children in Years 7-8 are at or above end of year expectations in mathematics, 25% 1/ 2 are below end of year expectations in mathematics

91% - 10/11 Maori and Pacifica are mathematics at or above end of year expectations , 9% 1/11 Maori and Pasifika children are below end of year expectations in mathematics

82% - 18/22 boys are at or above in mathematics, 18% 4/22 boys are below end of year expectations in mathematics

94 % - 15/16 girls are at or above in mathematics , 6% 1/16 girls are below end of year expectations in mathematics

1 child is in Tier 3 and has a CAP plan. 3 children are ESOL (English as a second language)



Waipara Primary School

2 Loffhagen Drive
PO Box 11, Waipara 7447
03 3146814
www.waipara.school.nz

WaiparaSchool 3576 Kiwisport Funding 2023

KiwiSport provides funding to primary and intermediate school students (Year 1-8) and secondary school students (Year 9-13). Funding for this programme comes from Sport NZ and the Ministry of Education

- Waipara School received total kiwisport funding of \$591.64 (excluding GST)
- The funding was spent on / went towards swimming lessons and basketball/ miniball participation.
- The number of students that participated in organised sport was 38.

[Handwritten signature] 30/4/24

Coaching And Well Being Principal Fund

The principal used money from this fund to repair her spa pool. The principal felt that it was an efficient use of money for well being as much reflection and relaxation time is spent in the spa.

\$6900 (Inc gst)
 less \$1583.10 (inc gst)
\$5316.90 To be carried over to 2024

The expenditure was approved by the Board of Trustees.

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Te Tiriti o Waitangi

In 2023 the teaching staff attended a Kāhui Ako hui day at the Onuku Marae. The day had a focus on the Maori history of the area. There were many valuable speakers including Hana O'regan. We also held a TOD (Teacher Only Day) with two other local schools to learn about the NZ histories curriculum including the story of the Kaiapoi Pa.

We held a whanau breakfast for Matariki. Signage around the school was updated and inclusive of Te Reo. A parent came in to take the whole school for kapa haka. The school performed at a community event. The principal gained her Level 1 certificate - Te Ahu o te reo Maori. Maori student achievement was monitored and reported to the Board of Trustees.

[Handwritten signature] 30/4/24

Equal Employment Opportunities Report

In 2023 the BOT employed the principal, 2 FTTE teachers (including the principal), 2 part time teachers, 1 RTLIT, 2 teacher aides, 1 office administrator and a caretaker.

New appointments included a part time teacher and a caretaker.

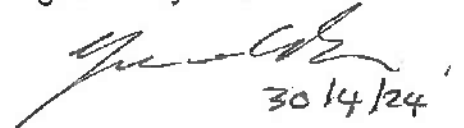
All appointments followed EEO guidelines ensuring that all job-seekers and employees are considered for the employment of their choice and that they have the chance to perform to their full potential.

Regular health and safety checks have been undertaken and any hazards are identified and rectified.

All teaching staff have been involved in professional development opportunities.

Family circumstances are taken into account when making decisions around employees' welfare and work commitments.

Employees are treated with respect and dignity and are recognised by the Board of Trustees for the mahi that they do.



30/14/24