

WHANGAREI HEADS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1128

Principal: Kelly Mercer

School Address: 28 Whangarei Heads School Road

School Postal Address: 28 Whangarei Heads School Road RD 4, Whangarei, 0174

School Phone: 09 434 0844

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

WHANGAREI HEADS SCHOOL

Annual Report - For the year ended 31 December 2021

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Whangarei Heads School

Statement of Responsibility

For the year ended 31 December 2021

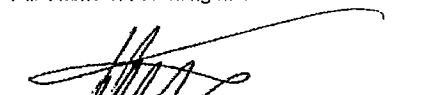
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

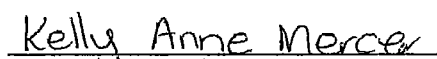
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

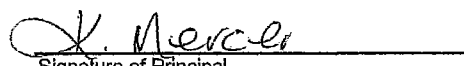
The School's 2021 financial statements are authorised for issue by the Board.


Full Name of Presiding Member


Signature of Presiding Member

13/06/2022
Date:


Full Name of Principal


Signature of Principal

14/06/2022
Date:

Whangarei Heads School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,214,469	1,099,760	1,233,880
Locally Raised Funds	3	87,285	54,450	74,402
Interest Income		144	-	222
		<u>1,301,898</u>	<u>1,154,210</u>	<u>1,308,504</u>
Expenses				
Locally Raised Funds	3	19,887	19,050	15,174
Learning Resources	4	831,891	697,165	779,361
Administration	5	86,152	73,747	80,718
Finance		2,679	1,599	2,836
Property	6	377,571	335,882	367,210
Depreciation	10	31,008	20,655	28,835
Loss on Disposal of Property, Plant and Equipment		214	-	-
Loss on Uncollectable Accounts Receivable		-	-	32
		<u>1,349,402</u>	<u>1,148,098</u>	<u>1,274,166</u>
Net Surplus / (Deficit) for the year		(47,504)	6,112	34,338
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(47,504)</u>	<u>6,112</u>	<u>34,338</u>

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



Whangarei Heads School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	198,371	182,393	164,033
Total comprehensive revenue and expense for the year	(47,504)	6,112	34,338
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	17,272	-	-
Equity at 31 December	168,139	188,505	198,371
Retained Earnings	168,139	188,505	198,371
Equity at 31 December	168,139	188,505	198,371

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.



Whangarei Heads School
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	174,302	169,825	144,937
Accounts Receivable	8	62,970	45,081	96,745
GST Receivable		-	42,673	6,929
Prepayments		2,689	3,484	3,999
Inventories	9	80	385	347
Funds owed for Capital Works Projects	15	1,237	-	-
		<u>241,278</u>	<u>261,448</u>	<u>252,957</u>
Current Liabilities				
GST Payable		1,525	-	-
Accounts Payable	11	72,964	179,003	59,751
Revenue Received in Advance	12	-	230	145
Provision for Cyclical Maintenance	13	60,366	6,327	37,482
Finance Lease Liability	14	14,020	11,478	6,188
Funds held for Capital Works Projects	15	-	-	72,846
		<u>148,875</u>	<u>197,038</u>	<u>176,412</u>
Working Capital Surplus/(Deficit)		92,403	64,410	76,545
Non-current Assets				
Property, Plant and Equipment	10	169,335	125,962	133,202
Work in Progress		-	11,909	-
		<u>169,335</u>	<u>137,871</u>	<u>133,202</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	73,369	-	2,700
Finance Lease Liability	14	20,230	13,776	8,676
		<u>93,599</u>	<u>13,776</u>	<u>11,376</u>
Net Assets		<u><u>168,139</u></u>	<u><u>188,505</u></u>	<u><u>198,371</u></u>
Equity		<u><u>168,139</u></u>	<u><u>188,505</u></u>	<u><u>198,371</u></u>

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



Whangarei Heads School
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		291,637	251,941	247,539
Locally Raised Funds		85,735	54,450	73,362
Goods and Services Tax (net)		8,454	-	35,744
Payments to Employees		(124,219)	(123,084)	(125,322)
Payments to Suppliers		(174,203)	(138,014)	(142,036)
Interest Paid		(2,679)	(1,599)	(2,836)
Interest Received		144	-	222
Net cash from/(to) Operating Activities		84,869	43,694	86,673
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(19,628)	(8,577)	(10,206)
Net cash from/(to) Investing Activities		(19,628)	(8,577)	(10,206)
Cash flows from Financing Activities				
Furniture and Equipment Grant		17,272	-	-
Finance Lease Payments		(10,001)	(7,374)	(12,310)
Funds Administered on Behalf of Third Parties		(43,147)	-	(61,302)
Net cash from/(to) Financing Activities		(35,876)	(7,374)	(73,612)
Net increase/(decrease) in cash and cash equivalents		29,365	27,743	2,855
Cash and cash equivalents at the beginning of the year	7	144,937	142,082	142,082
Cash and cash equivalents at the end of the year	7	174,302	169,825	144,937

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.



Whangarei Heads School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Whangarei Heads School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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



e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Building Improvements	40 Years
Buildings	40 Years
Furniture and Equipment	10 Years
Information and Communication Technology	4 Years
Motor Vehicles	5 Years
Leased Assets	3 to 5 Years
Library Resources	8 Years
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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



p) Funds Held in Trust

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

t) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	247,984	232,743	217,830
Teachers' Salaries Grants	714,695	573,631	662,172
Use of Land and Buildings Grants	219,615	274,188	312,223
Other MoE Grants	28,161	19,198	30,842
Other Government Grants	4,014	-	10,813
	<u>1,214,469</u>	<u>1,099,760</u>	<u>1,233,880</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	21,351	12,000	37,084
Fees for Extra Curricular Activities	15,104	19,000	6,442
Trading	148	2,950	2,151
Fundraising & Community Grants	50,682	20,500	28,725
	<u>87,285</u>	<u>54,450</u>	<u>74,402</u>
Expenses			
Extra Curricular Activities Costs	1,634	17,300	1,142
Trading	267	1,750	154
Fundraising & Community Grant Costs	17,986	-	13,878
	<u>19,887</u>	<u>19,050</u>	<u>15,174</u>
<i>Surplus for the year Locally raised funds</i>	<u>67,398</u>	<u>35,400</u>	<u>59,228</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	46,255	36,648	33,930
Equipment Repairs	600	3,000	9,350
Information and Communication Technology	3,915	2,000	3,274
Library Resources	96	500	366
Employee Benefits - Salaries	776,703	648,017	729,992
Staff Development	4,322	7,000	2,449
	<u>831,891</u>	<u>697,165</u>	<u>779,361</u>



5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,600	3,800	3,900
Board Fees	4,385	4,500	2,965
Board Expenses	12,540	4,300	8,867
Communication	1,522	2,900	2,072
Consumables	2,463	5,800	2,046
Operating Lease	3,123	-	3,123
Legal Fees	-	500	339
Other	6,604	8,775	8,962
Employee Benefits - Salaries	42,472	35,500	40,389
Insurance	1,723	1,612	1,995
Service Providers, Contractors and Consultancy	6,720	6,060	6,060
	<u>86,152</u>	<u>73,747</u>	<u>80,718</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,716	3,300	3,193
Cyclical Maintenance Provision	93,553	3,596	1,078
Grounds	6,267	8,500	6,994
Heat, Light and Water	10,717	10,500	8,758
Repairs and Maintenance	8,653	5,400	3,296
Use of Land and Buildings	219,615	274,188	312,223
Security	1,170	1,500	1,667
Employee Benefits - Salaries	16,712	13,198	11,907
Consultancy And Contract Ser	16,168	15,700	18,094
	<u>377,571</u>	<u>335,882</u>	<u>367,210</u>

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

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	174,302	169,825	144,937
Cash and cash equivalents for Statement of Cash Flows	<u>174,302</u>	<u>169,825</u>	<u>144,937</u>

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



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,415	45	34,211
Receivables from the Ministry of Education	-	-	10,813
Banking Staffing Underuse	4,325	3,095	5,654
Teacher Salaries Grant Receivable	57,230	41,941	46,067
	62,970	45,081	96,745
Receivables from Exchange Transactions	1,415	45	45,024
Receivables from Non-Exchange Transactions	61,555	45,036	51,721
	62,970	45,081	96,745

9. Inventories

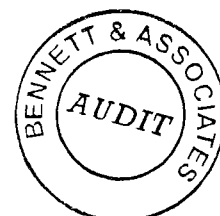
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
T-Shirts	-	385	-
Hats	80	-	180
Stationery	-	-	167
	80	385	347

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	65,162	-	-	-	(4,312)	60,850
Furniture and Equipment	33,724	13,188	(214)	-	(6,165)	40,533
Information and Communication Technology	9,373	18,828	-	-	(3,994)	24,207
Leased Assets	13,000	31,535	-	-	(12,267)	32,268
Library Resources	11,943	3,804	-	-	(4,270)	11,477
Balance at 31 December 2021	133,202	67,355	(214)	-	(31,008)	169,335

The net carrying value of equipment held under a finance lease is \$32,268 (2020: \$13,000)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	131,065	(70,215)	60,850	131,065	(65,903)	65,162
Furniture and Equipment	191,880	(151,347)	40,533	200,677	(166,953)	33,724
Information and Communication Technology	47,333	(23,126)	24,207	39,627	(30,254)	9,373
Leased Assets	46,724	(14,456)	32,268	42,684	(29,684)	13,000
Library Resources	34,223	(22,746)	11,477	30,419	(18,476)	11,943
Balance at 31 December	451,225	(281,890)	169,335	444,472	(311,270)	133,202



11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	6,894	129,173	5,979
Accruals	4,100	3,800	3,900
Employee Entitlements - Salaries	57,230	41,941	46,067
Employee Entitlements - Leave Accrual	4,740	4,089	3,805
	<u>72,964</u>	<u>179,003</u>	<u>59,751</u>
Payables for Exchange Transactions	72,964	179,003	59,751
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>72,964</u>	<u>179,003</u>	<u>59,751</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Received In Advance	-	230	145
	<u>-</u>	<u>230</u>	<u>145</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	40,182	2,731	39,104
Increase to the Provision During the Year	18,515	3,596	3,418
Adjustment to the Provision	75,038	-	(2,340)
Provision at the End of the Year	<u>133,735</u>	<u>6,327</u>	<u>40,182</u>
Cyclical Maintenance - Current	60,366	6,327	37,482
Cyclical Maintenance - Term	73,369	-	2,700
	<u>133,735</u>	<u>6,327</u>	<u>40,182</u>



14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	16,253	11,478	7,788
Later than One Year and no Later than Five Years	21,621	13,776	10,183
Future finance charges	(3,624)	-	(3,107)
	<u>34,250</u>	<u>25,254</u>	<u>14,864</u>

Represented by

Finance lease liability - Current	14,020	11,478	6,188
Finance lease liability - Term	20,230	13,776	8,676
	<u>34,250</u>	<u>25,254</u>	<u>14,864</u>

15. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1, Pool, Fence, & Shed	205964	5,375	-	(5,616)	-	(241)
SIP Blk 7: New Internal Sliding Door	223287	1,486	(1,486)	-	-	-
SIP Pool: Remedial Works	222534	20,348	(12)	(20,336)	-	-
SIP New Outdoor Learning Area	222537	14,271	(5,900)	(8,371)	-	-
SIP Playground Equipment	225086	(113)	-	-	-	(113)
Classroom 1 Internal Refurbish	227700	31,479	(5,795)	(26,567)	-	(883)
Totals		<u>72,846</u>	<u>(13,193)</u>	<u>(60,890)</u>	<u>-</u>	<u>(1,237)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(1,237)
	<u>(1,237)</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1, Pool, Fence, & Shed	205964	(23,545)	66,739	(37,819)	-	5,375
SIP Blk 7: New Internal Sliding Door	223287	-	15,750	(14,264)	-	1,486
SIP Pool: Remedial Works	222534	-	24,391	(4,043)	-	20,348
SIP New Outdoor Learning Area	222537	-	15,063	(792)	-	14,271
SIP Playground Equipment	225086	-	-	(113)	-	(113)
Classroom 1 Internal Refurbish	227700	-	33,120	(1,641)	-	31,479
Totals		<u>(23,545)</u>	<u>155,063</u>	<u>(58,672)</u>	<u>-</u>	<u>72,846</u>



16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,385	2,965
<i>Leadership Team</i>		
Remuneration	215,660	265,814
Full-time equivalent members	2.00	2.71
Total key management personnel remuneration	220,045	268,779

There are 6 members of the Board excluding the Principal. The Board had held 12 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (3 members) that met 0 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	90 - 100
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2021 FTE Number	2020 FTE Number
120 - 130	1.00	-
	1.00	0.00

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



18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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



20. Commitments

(a) Capital Commitments

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

\$956,460 contract for the Block 1, Pool, Fence, & Shed as agent for the Ministry of Education. This project is fully funded by the Ministry and \$956,219 has been received of which \$956,460 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$36,740 contract for the SIP Playground Equipment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$113 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$28,208 contract for the Classroom 1 Internal Refurbish as agent for the Ministry of Education. This project is fully funded by the Ministry and \$27,325 has been received of which \$28,208 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$992,209 contract for the Block 1, Pool, Fence, & Shed as agent for the Ministry of Education. This project is fully funded by the Ministry and \$956,219 has been received of which \$950,844 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$17,500 contract for the SIP Blk 7: New Internal Sliding Door as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,750 has been received of which \$14,264 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the SIP Pool: Remedial Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$24,391 has been received of which \$4,043 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the SIP New Outdoor Learning Area as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,063 has been received of which \$792 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the SIP Playground Equipment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$113 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the Classroom 1 Internal Refurbish as agent for the Ministry of Education. This project is fully funded by the Ministry and \$33,120 has been received of which \$1,641 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	3,123	3,123
Later than One Year and No Later than Five Years	5,465	8,588
Later than Five Years	-	-
	8,588	11,711



21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	174,302	169,825	144,937
Receivables	62,970	45,081	96,745
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>237,272</u>	<u>214,906</u>	<u>241,682</u>

Financial liabilities measured at amortised cost

Payables	72,964	179,003	59,751
Finance Leases	34,250	25,254	14,864
Total Financial Liabilities Measured at Amortised Cost	<u>107,214</u>	<u>204,257</u>	<u>74,615</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.

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Whangarei Heads School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Josh Gwilliam	Presiding Member	Elected	Sep 2022
Hanna Woods	Presiding Member	Elected	Sep 2022
Denise Humphries	Acting Principal	Appointed	Jan 2022
David McDonald	Parent Representative	Elected	Sep 2022
Emily Bengé	Parent Representative	Elected	Sep 2022
Rebecca Brown	Parent Representative	Elected	Sep 2022
Sharon Allen	Staff Representative	Appointed	Dec 2021

Whangarei Heads School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$2,077 (excluding GST). The funding was spent on sporting endeavours.

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	<p>Innovative Teaching and Learning a) We will lift achievement in Mathematics</p> <p>By the end of 2021 the identified groups (Maori/Others) in each class (Year 0-8) who are not achieving their required Mathematics Level in basic facts and number knowledge will have moved sufficient levels to be working in the expected curriculum level. (NZC)</p> <p>5 akonga from Year 3 - 6 who were "below" expectation in 2020, whom we believe can shift to "within" expectation by year end.</p> <p>1x Male in Year 3 1x Male in Year 4 1x Male in Year 5 1x Female in Year 5 1x Female in Year 6</p> <p>Initial Data:</p> <p>The teachers did not collect and save data for Number Knowledge and Basic Facts in 2021.</p> <p>This will be addressed through the ongoing use of Etap in 2022.</p>
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<p>PLD with Dianne Ogle for new teachers to WHS, to upskill them on the way we teach Mathematics</p> <p>DP to continue 1 day release weekly to work directly on improving teacher practice, especially with regards to targeted students.</p> <p>Staff to monitor progress of priority learners in maths and assist Mentor (Maths PLD) to identify next steps for these learners.</p> <p>Keep building staff understanding of the strategies/learning conditions that support acceleration.</p> <p>Reporting and updates at fortnightly staff meetings.</p> <p>Continued whole school maths focus in Number Knowledge, Number Strategy in line with the Maths Curriculum Plan</p> <p>Continue to support and encourage student discourse and at times use mixed ability groups so that children are learning from one another.</p>	<p>Of the 5 target children, 1 left during the year.</p> <p>All remaining children were below in maths at end of 2021.</p> <p>Teachers' focus in Maths changed to include a larger emphasis on teaching rich tasks and problem solving. The PLD provider moved the focus from the use of basic facts and number knowledge tests. Particularly those that required speed or timed testing.</p> <p>As a result the teachers did not collate the data on Basic Facts and Number knowledge.</p>	<p>Diane worked specifically with 2 new teachers, one of whom had a target student.</p> <p>One student was more engaged in Maths. He enjoyed problem solving tasks and being able to talk about how he solved a problem.</p> <p>Some students who did not move have significant learning difficulties and are part of the Special Needs register.</p> <p>Teachers report using materials and hands-on learning increased engagement for target learners.</p> <p>Teachers have increased understanding of the Number Knowledge stages and how to identify the gaps and move the children to the next stages; through the PLD with Dianne Ogle and using the Maths Learning Progressions.</p>	<p>Continue with hands-on maths and use of materials.</p> <p>Continue to build teachers' understanding of the Numeracy Stage and numeracy progression.</p> <p>These children have ongoing needs in maths and so will be referred to SENCO and have a suitable support programme in Maths.</p> <p>Teacher aide support for these learners with a specified programme.</p> <p>A review of assessment practices in order to identify;</p> <ul style="list-style-type: none"> - Those working above - Those "at risk", who without intervention could slip below <p>Teachers do need to assess and record on etap achievement in maths.</p> <p>Junior school will use JAM; whilst Senior school will use Gloss.</p>
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<p>Teachers selecting maths problems, use authentic context and rich mathematical tasks</p> <p>Continue to prioritise Maths as a learning area</p> <p>Continually moderate with teachers across the school our judgements in relation to NZC levels to ensure students have correct judgements made.</p> <p>Ensure that students and teachers have good resources to support their programmes. Individual teachers purchase Maths equipment specifically for their class that supports school programmes.</p> <p>STEAM teaching as a focus this year, will also enhance authentic Mathematical experiences</p>	<p>Covid interruption to school - 3 lockdowns, interrupting progress for students</p>	<p>These will be gathered formatively throughout the year, and recorded on etap by year end.</p>
<p>Identify children who are working above in Maths. Work with staff to grow capacity and confidence to identify students who are above and then ensure programmes are available to stretch these learners.</p>		

Innovative Teaching and Learning
Continue to lift achievement in Reading, **Writing** and Mathematics

By the end of 2021 the identified groups (Maori/Others) in each class (Year 0-8) who are not achieving their required Writing Level will have moved sufficient levels to be working in the expected curriculum level. (NZC)

6 akonga from Year 3 - 6 who were "below" expectation in 2020, whom we believe can shift to "within" expectation by year end.
2x Male in Year 3
2x Male in Year 4
1x Female in Year 5
1x Female in Year 6

	2020 Writing level
Year 3 akonga	Child A - L1 Beginning Child B - L1 Beginning
Year 4 akonga	Child A - L1 Proficient Child B - L2 Beginning
Year 5 akonga	Level 2 Beginning
Year 6 akonga	Level 2 Beginning

<p>Implement specific actions from the Teachers Performance Appraisal to support their teaching of Writing practice. These are actioned as part of each teacher's personal professional learning and monitored through their Teaching as Inquiry.</p> <p>Continue to develop high quality teaching practices. Important to ensure that writing still remains a focus despite other "competing interests"</p> <p>Teachers continue to focus on the needs of their learners, working collaboratively to support each other yet allowing for individual teachers to use their skills to meet the needs of their learners. This approach enables teachers to have ownership to support the children in their care.</p> <p>Continually moderate teachers' judgements in relation to NZC and literacy learning progressions, to ensure students have correct</p>	<p>6 Akonga were below in Writing at the end of 2021</p> <p>1x akonga in Year 2 3x akonga in Year 3 2x akonga in Year 4</p> <p>Of the target group 2x Year 3 remain below 1x Year 4 remains below, 1x Year 4 now at 1x Year 5 now at 1x Year 6 now at</p>	<p>Teacher aide worked with the children in Year 5 and 6, both with Steps, but also as additional support in class writing programme. She ensured they applied the Steps web skills in their daily writing programme. The teacher aide also ensured that they had daily writing, building their writing fluency.</p> <p>The children in Year 3, have more significant learning needs. One is ESOL. Both akonga were absent after each lockdown, taking a while to return to school</p> <p>The Year 5 and 6 teacher runs a highly effective writing programme and scaffolded this to support these learners.</p>	<p>Children on Tier 3, or ESOL, won't be included as annual targets. They will be supported through the special needs programme and their progress included in the Special Needs report.</p> <p>Updating tracking of writing progress will allow us to identify "at risk" learners and then implement strategies to support these students in 2022.</p> <p>Twice yearly within school moderation of writing to give teachers the confidence to make OTJs and assess writing levels.</p> <p>Consider cross school writing moderation with those in our COL if possible.</p> <p>Identification of mentor writing teacher within our Year 4-8 staff to help support others in their writing development. Observe effective teaching of writing.</p>
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<p>judgements made. Principal moderating judgements with teachers on a regular basis</p> <p>Teachers show a willingness and skills in ensuring they keep up to date professionally and in turn implement high quality programmes as validated through their Teaching as Inquiry folders. Develop an updated curriculum implementation plan for writing.</p> <p>Use Quick 60, Reading Eggs, Steps Web programmes to support these children</p> <p>Management to be part of a new Gifted and Talented programme, through the COL to look at extension for all students.</p>		<p>Better Start Literacy to build teacher capability in phonemic awareness in Years 1-3.</p>
<p>COL - providing Better Start Literacy Programme. WHS board to provide the assessment tool and any associated training to upskill staff. Release for Mentor Writing teacher to observe and support writing programmes across the school in Year 4-8.</p>		

Whangarei Heads School

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Innovative Teaching and Learning
Continue to lift achievement in **Reading**, Writing and Mathematics

By the end of 2021 the identified groups (Maori/Others) in Year 3-6 who did not meet the 2020 target will have moved sufficient levels to be working in the expected curriculum level (NZC) in Reading

8 akonga from Year 3 - 5 who were "below" expectation in 2020, whom we believe can shift to "within" expectation by year end in Reading

3x male in Year 3
3x female in Year 4
1x female in Year 5
1x male in Year 5

Initial Data: December 2020

	2020 Reading Level
Year 3 akonga	Child A - Level 5 Child B - Level 5 Child C - Level 8
Year 4 akonga	Child A - Level 19 Child B - Level 20 Child C - Level 20
Year 5 akonga	Child A - Level 24 Child B - Level 22

<p>Quick 60, Reading Eggs, Steps Web programmes to support these children</p> <p>Continued Daily instructional reading</p> <p>Ensure that these children have daily access to reading mileage time</p> <p>Collaboration between SENCO and class teacher as to how best to accelerate the progress of these learners</p> <p>Keep parents informed of the support being offered at school</p> <p>Present certificates for reading progress</p> <p>Renew stocks of readers and reading games likely to engage our junior readers</p> <p>Revamp and furnish the school library to encourage a love of reading for pleasure</p>	<p>6 akonga were below in Reading at end of year:</p> <p>1x akonga in Year 2 3x akonga in Year 3 2x akonga in Year 4 (High special Needs)</p> <p>From the target group 2x akonga in Year 3 remain below and will be referred to SENCO, one is ESOL.</p> <p>1x akonga in Year 3 now at 3x akonga in Year 4 now at 1x akonga in Year 5 now at, the other has left the school.</p>	<p>Steps Web had the biggest effect size. This programme was supported by a teacher aide. The programme is used across all learners, from Year 4 up. Steps web is highly effective as it is intuitive and therefore allows the children to practice the literacy skills they are missing. It is a multi-sensory programme using a mix of aural, written and visual information. It is both digital and hard copy.</p> <p>Reading Eggs has been used for those children with significant learning needs.</p> <p>The children were engaged by getting the certificates at the end of each level or stage.</p>	<p>To ensure rigor we will gather pre entry data for STEPS web from 2022. Spelling entry and Speed recognition test results. We will collect post intervention results of the same.</p> <p>Increased teacher knowledge in how to identify what the needs are in reading and how to address these as part of their instructional reading programme.</p> <p>What Steps Web resources are needed to ensure the balanced programme is delivered? Workbooks, printables, games</p> <p>How are teachers integrating the Steps Web skills into the wider literacy programme? Eg. are they reinforcing the vowel sounds in reading and writing</p> <p>Class budget includes funds to continue with Steps Web subscriptions in 2022.</p>
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<p>Within classes and support programmes target those identified as needing to move categories in relation to NZC.</p> <p>Implement specific actions from Teaching as Inquiry, to support their teaching of reading practice. Teaching and learning time has enhanced teacher practice and student achievement. Greater knowledge of the literacy learning progressions will strengthen teacher judgement.</p> <p>Ensure that teachers have reading as a priority in their programmes, and plan, teach, assess and differentiate in their programmes to cater for the needs of students.</p> <p>Continue to moderate internally our judgments on NZC levels.</p> <p>Purchase High quality literacy materials to support teaching and learning. (digital / Chromebooks)</p> <p>Management to be part of a new Gifted and Talented programme,</p>		<p>Use etap for entering reading data, and data monitoring systems for identification of at risk learners.</p>
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through the COL, to look at extension for all students.

Review our reporting and moderation systems in conjunction with etap in 2021 for entering assessment data. Did not do so in 2021 due to Covid lockdown and interruptions. Will do in 2022.

Access the PLD for teacher aides/teachers in Steps Web.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

57 Clyde Street
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The Auditor-General is the auditor of Whangarei Heads School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 page 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 14 June 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay 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

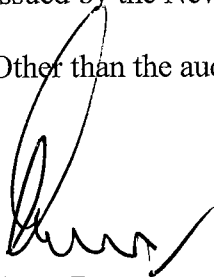
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Steve Bennett

BENNETT & ASSOCIATES

On behalf of the Auditor-General
Whangarei, New Zealand

