

WHANGAREI HEADS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1128

Principal: Kelly Mercer

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

WHANGAREI HEADS SCHOOL

Annual Report - For the year ended 31 December 2022

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Whangarei Heads School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Hanna Woods
Full Name of Presiding Member

Kelly Mercer
Full Name of Principal

H Woods
Signature of Presiding Member

K. Mercer
Signature of Principal

31/05/2023
Date:

31.5.23
Date:

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,490,760	1,270,987	1,214,469
Locally Raised Funds	3	125,234	63,520	87,285
Interest Income		1,853	-	144
		<u>1,617,847</u>	<u>1,334,507</u>	<u>1,301,898</u>
Expenses				
Locally Raised Funds	3	10,166	29,700	19,887
Learning Resources	4	1,062,397	834,119	862,899
Administration	5	115,324	104,070	102,864
Finance		2,573	2,500	2,679
Property	6	292,805	361,841	360,859
Loss on Disposal of Property, Plant and Equipment	10	321	-	214
		<u>1,483,586</u>	<u>1,332,230</u>	<u>1,349,402</u>
Net Surplus / (Deficit) for the year		134,261	2,277	(47,504)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>134,261</u>	<u>2,277</u>	<u>(47,504)</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		168,139	210,613	198,371
Total comprehensive revenue and expense for the year		134,261	2,277	(47,504)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	17,272
Distribution To MoE		(49,362)	-	-
MoE Assets		13,342	-	-
Equity at 31 December		266,380	212,890	168,139
Accumulated comprehensive revenue and expense		266,380	212,890	168,139
Equity at 31 December		266,380	212,890	168,139

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	276,392	97,303	174,302
Accounts Receivable	8	83,430	96,745	62,970
GST Receivable		13,228	6,929	-
Prepayments		2,100	3,999	2,689
Inventories	9	32	347	80
Funds Receivable for Capital Works Projects	15	8,643	-	1,237
		<u>383,825</u>	<u>205,323</u>	<u>241,278</u>
Current Liabilities				
GST Payable		-	-	1,525
Accounts Payable	11	89,086	59,751	72,964
Revenue Received in Advance	12	232	145	-
Provision for Cyclical Maintenance	13	53,833	9,696	60,366
Finance Lease Liability	14	15,077	6,188	14,020
Funds held for Capital Works Projects	15	28,012	-	-
		<u>186,240</u>	<u>75,780</u>	<u>148,875</u>
Working Capital Surplus/(Deficit)		197,585	129,543	92,403
Non-current Assets				
Property, Plant and Equipment	10	155,494	92,023	169,335
		<u>155,494</u>	<u>92,023</u>	<u>169,335</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	77,468	-	73,369
Finance Lease Liability	14	9,231	8,676	20,230
		<u>86,699</u>	<u>8,676</u>	<u>93,599</u>
Net Assets		<u><u>266,380</u></u>	<u><u>212,890</u></u>	<u><u>168,139</u></u>
Equity		<u><u>266,380</u></u>	<u><u>212,890</u></u>	<u><u>168,139</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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		335,537	302,246	291,637
Locally Raised Funds		126,789	63,520	85,735
Goods and Services Tax (net)		(14,753)	-	8,454
Payments to Employees		(158,395)	(139,500)	(124,219)
Payments to Suppliers		(142,269)	(257,624)	(174,203)
Interest Paid		(2,573)	(2,500)	(2,679)
Interest Received		1,853	-	144
Net cash from/(to) Operating Activities		146,189	(33,858)	84,869
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(2,386)	-	(19,628)
Net cash from/(to) Investing Activities		(2,386)	-	(19,628)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,272
Owners Contributions		(49,362)	-	-
Finance Lease Payments		(12,957)	(13,776)	(10,001)
Funds Administered on Behalf of Third Parties		20,606	-	(43,147)
Net cash from/(to) Financing Activities		(41,713)	(13,776)	(35,876)
Net increase/(decrease) in cash and cash equivalents		102,090	(47,634)	29,365
Cash and cash equivalents at the beginning of the year	7	174,302	144,937	144,937
Cash and cash equivalents at the end of the year	7	276,392	97,303	174,302

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 2022

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

Property, plant and equipment 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
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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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



t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	349,977	295,283	276,145
Teachers' Salaries Grants	895,856	663,481	714,695
Use of Land and Buildings Grants	244,927	312,223	219,615
Other Government Grants	-	-	4,014
	1,490,760	1,270,987	1,214,469

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	54,409	20,300	21,351
Fees for Extra Curricular Activities	8,091	11,920	15,104
Trading	322	2,800	148
Fundraising & Community Grants	62,412	28,500	50,682
	125,234	63,520	87,285
Expenses			
Extra Curricular Activities Costs	3,244	1,500	1,634
Trading	405	1,700	267
Fundraising & Community Grant Costs	6,517	26,500	17,986
	10,166	29,700	19,887
<i>Surplus for the year Locally raised funds</i>	115,068	33,820	67,398

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	43,873	52,200	46,255
Equipment Repairs	2,609	3,000	600
Information and Communication Technology	1,867	1,500	3,915
Library Resources	406	300	96
Employee Benefits - Salaries	974,174	741,018	776,703
Staff Development	1,487	7,000	4,322
Depreciation	37,981	29,101	31,008
	1,062,397	834,119	862,899



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,200	4,000	4,600
Board Fees	1,880	4,500	4,385
Board Expenses	3,883	9,000	12,540
Communication	2,119	2,500	1,522
Consumables	2,879	5,800	2,463
Operating Lease	3,123	3,000	3,123
Legal Fees	-	500	-
Other	7,816	10,150	6,604
Employee Benefits - Salaries	80,972	55,000	59,184
Insurance	1,552	1,620	1,723
Service Providers, Contractors and Consultancy	6,900	8,000	6,720
	<u>115,324</u>	<u>104,070</u>	<u>102,864</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	8,152	3,900	4,716
Cyclical Maintenance Provision	(2,434)	3,418	93,553
Grounds	5,155	9,000	6,267
Heat, Light and Water	9,752	10,500	10,717
Repairs and Maintenance	4,779	5,300	8,653
Use of Land and Buildings	244,927	312,223	219,615
Security	3,077	1,500	1,170
Consultancy And Contract Ser	19,397	16,000	16,168
	<u>292,805</u>	<u>361,841</u>	<u>360,859</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	276,392	97,303	174,302
Cash and cash equivalents for Statement of Cash Flows	<u>276,392</u>	<u>97,303</u>	<u>174,302</u>

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

Of the \$276,392 Cash and Cash Equivalents \$28,012 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	92	45,024	1,415
Receivables from the Ministry of Education	12,552	-	-
Banking Staffing Underuse	2,353	5,654	4,325
Teacher Salaries Grant Receivable	68,433	46,067	57,230
	83,430	96,745	62,970
Receivables from Exchange Transactions	12,644	45,024	1,415
Receivables from Non-Exchange Transactions	70,786	51,721	61,555
	83,430	96,745	62,970

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Hats	32	180	80
Stationery	-	167	-
	32	347	80

10. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	60,850	-	-	-	(4,310)	56,540
Furniture and Equipment	40,533	3,976	(321)	-	(6,754)	37,434
Information and Communication Technology	24,207	13,342	-	-	(7,561)	29,988
Leased Assets	32,268	4,916	-	-	(14,804)	22,380
Library Resources	11,477	2,227	-	-	(4,552)	9,152
Balance at 31 December 2022	169,335	24,461	(321)	-	(37,981)	155,494

The net carrying value of equipment held under a finance lease is \$22,380 (2021: \$32,268)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	131,065	(74,525)	56,540	131,065	(70,215)	60,850
Furniture and Equipment	189,362	(151,928)	37,434	191,880	(151,347)	40,533
Information and Communication Technology	59,023	(29,035)	29,988	47,333	(23,126)	24,207
Leased Assets	47,820	(25,440)	22,380	46,724	(14,456)	32,268
Library Resources	36,450	(27,298)	9,152	34,223	(22,746)	11,477
Balance at 31 December	463,720	(308,226)	155,494	451,225	(281,890)	169,335



11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	11,611	5,979	6,894
Accruals	4,200	3,900	4,100
Employee Entitlements - Salaries	68,433	46,067	57,230
Employee Entitlements - Leave Accrual	4,842	3,805	4,740
	<u>89,086</u>	<u>59,751</u>	<u>72,964</u>
Payables for Exchange Transactions	89,086	59,751	72,964
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>89,086</u>	<u>59,751</u>	<u>72,964</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Received In Advance	232	145	-
	<u>232</u>	<u>145</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	133,735	6,278	40,182
Increase to the Provision During the Year	15,897	3,418	18,515
Other Adjustments	(18,331)	-	75,038
Provision at the End of the Year	<u>131,301</u>	<u>9,696</u>	<u>133,735</u>
Cyclical Maintenance - Current	53,833	9,696	60,366
Cyclical Maintenance - Non current	77,468	-	73,369
	<u>131,301</u>	<u>9,696</u>	<u>133,735</u>

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



14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	16,649	6,188	16,253
Later than One Year and no Later than Five Years	9,720	8,676	21,621
Future Finance Charges	(2,061)	-	(3,624)
	<u>24,308</u>	<u>14,864</u>	<u>34,250</u>

Represented by

Finance lease liability - Current	15,077	6,188	14,020
Finance lease liability - Non current	9,231	8,676	20,230
	<u>24,308</u>	<u>14,864</u>	<u>34,250</u>

15. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1, Pool, Fence, & Shed		205964	(241)	-	-	-	(241)
SIP Playground Equipment		225086	(113)	33,066	(36,177)	-	(3,224)
Classroom 1 Internal Refurbish		227700	(883)	-	-	-	(883)
Toilet Refurb, Deck, Ramp		234092	-	12,460	(7,574)	-	4,886
Floor Wall, Window, Cladding		234093	-	15,549	-	-	15,549
Floor, Cladding, Joinery		234088	-	32,359	(24,782)	-	7,577
Block 3a Subsidence		234089	-	-	(1,795)	-	(1,795)
Refurbishment Plans		234094	-	-	(2,500)	-	(2,500)
Totals			<u>(1,237)</u>	<u>93,434</u>	<u>(72,828)</u>	<u>-</u>	<u>19,369</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	28,012
Funds Receivable from the Ministry of Education	(8,643)

	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 Income			1,486	(1,486)	-	-	-
SIP Pool: Remedial Works Income			20,348	(12)	(20,336)	-	-
SIP New Outdoor Learning Area Income			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 Receivable from the Ministry of Education	(1,237)



16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	1,880	4,385
<i>Leadership Team</i>		
Remuneration	229,734	215,660
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	231,614	220,045

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 9 and 9 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
120 - 130	-	1.00
	1.00	1.00

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



18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

(a) Contingent Assets

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's 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 2022. The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/probable], the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

(b) Contingent Liabilities

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

\$988,311 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 \$33,066 has been received of which \$36,290 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$32,000 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; and

\$124,599 contract for the Toilet Refurb, Deck, Ramp as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,460 has been received of which \$7,574 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$155,485 contract for the Floor Wall, Window, Cladding as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,549 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$323,593 contract for the Floor, Cladding, Joinery as agent for the Ministry of Education. This project is fully funded by the Ministry and \$32,359 has been received of which \$24,782 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$21,000 contract for the Block 3a Subsidence as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,795 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$34,675 contract for the Refurbishment Plans as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,500 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$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.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	3,123	3,123
Later than One Year and No Later than Five Years	2,342	5,465
Later than Five Years	-	-
	5,465	8,588

The total lease payments incurred during the period were \$3,123 (2021: \$3,123).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	276,392	97,303	174,302
Receivables	83,430	96,745	62,970
Investments - Term Deposits	-	-	-
	359,822	194,048	237,272

Financial liabilities measured at amortised cost

Payables	89,086	59,751	72,964
Finance Leases	24,308	14,864	34,250
	113,394	74,615	107,214



22. Events After Balance Date

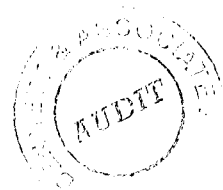
During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Whangarei region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

23. Comparatives

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



Whangarei Heads School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Josh Gwilliam	Presiding Member	Elected	Jun 2025
Hanna Woods	Presiding Member	Elected	Jun 2025
Kelly Mercer	Principal	ex Officio	
Denise Humphries	Acting Principal	Appointed	Sep 2022
David McDonald	Parent Representative	Elected	Jun 2025
Emily Bengé	Parent Representative	Elected	Jun 2025
Rebecca Brown	Parent Representative	Elected	Jun 2025
Dane Higgison	Staff Representative	Elected	Jun 2025

Whangarei Heads School

Kiwisport

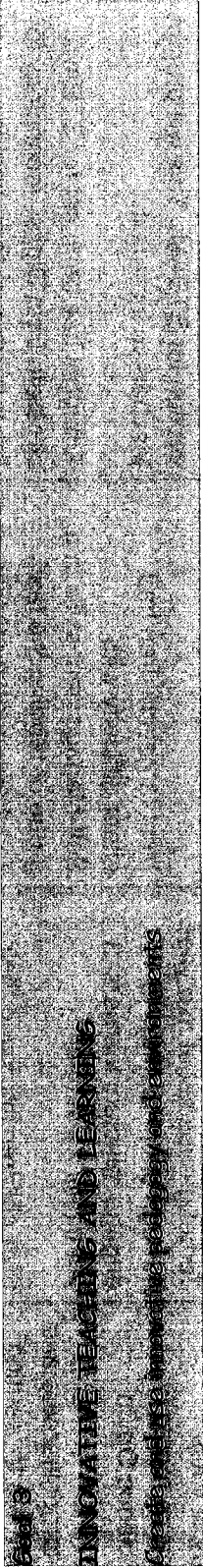
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,424 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Whangarei Heads School Board:

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

Analysis of Variance 2022 - Engagement in Science through STEAM target

	Whangarei Heads School	1128
		
	Increase engagement in Science in all Year Groups, through STEAM (Science, Technology, Engineering, Arts and Maths)	
	Year 1-8 - but specifically those children who are reluctant learners or disengaged Teachers to identify 3 children per class grouping who fit this criteria based on their observation and learner voice.	
	Baseline Data:	

<ul style="list-style-type: none"> - Teachers to identify a group of 3 target learners with whom they want to increase engagement and learning in Science through STEAM - PLD for 2 Science Lead teachers in Nature of Science Box through the CoL - Staff Meeting on use of the Science Kits - Fun Friday or class programme to regularly include Science Opt in - Observe target learners and identify barriers to learning - Decrease barriers through appropriate scaffolds or 1:1 conversations 	<p>Teachers are developing their understanding of STEAM and how it is a method of delivery, using an integrated approach.</p> <p>Staff were encouraged to use House of Science Kits by STEAM Lead Teacher throughout the year.</p> <p>More teachers are regularly including STEAM teaching in their programme. 4/7 teachers.</p> <p>Target groups set at mid year through staff meetings to engage reluctant learners. 3 per class/ 21 in total.</p> <p>6/21 children improved their engagement in science through STEAM</p>	<p>Regular conversations with staff. Staff Meeting from STEAM Lead Teacher</p> <p>Staff Meeting presentation from Lead Teacher and DP following initial PD in January</p> <p>Staff Meeting with Sue Holmes at mid year.</p> <p>Resources available online via google docs, and regular drop off of the House of Science kits.</p> <p>Most target children had either difficulty with Self-Management skills in a group or reading the task.</p> <p>Teachers created smaller groups, of specifically identified peers to support the target learners. For those with reading difficulty the teacher unpacked the task, or</p>	<p>STEAM to continue to be encouraged to be included in all class programmes across the school by STEAM Lead Teacher</p> <p>As part of our CM refresh a clear statement of how we deliver STEAM is to be created and added to our CM hub. This will include expectation of frequency.</p> <p>To further support the inclusion of STEAM when we redesign our Planning Template we will include a section for STEAM. This will prompt teachers to include it.</p> <p>A budget has been set for STEAM, separate from Digital Technology for the purchase of consumable materials required for STEAM teaching. The upkeep of the STEAM resources will be the responsibility of the STEAM lead teacher - this will remove the barrier</p>
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<ul style="list-style-type: none"> - Consider how STEAM is delivered (mixed ability groups, self chosen groups Teacher led groups...) is this having an impact on engagement - Teachers to report back on Target Children in Staff Meeting, successful actions, impact 		<p>supported the target child with a buddy to read for them.</p>	<p>of not having the necessary resources.</p> <p>STEAM lead teacher to work directly with those teachers that need additional support to include STEAM in their learning programme.</p>
<p>Separation of STEAM and Digital Technology and a specific focus on Digital Technology</p> <p>Within School Teacher Position - specifically for Digital Technology</p> <p>Whole school PLD in Digital Technology with Digi Circus</p> <p>Budget allocated to purchase Digital Technology Resources</p>			

Analysis of Variance - 2022 - Maths Target

	Whangarei Heads School	53901700	1128
	<p>Goal 1</p> <p>DEVELOP ACADEMICALLY POWERFUL STUDENTS</p> <p>Provide students with opportunity to meet and/or exceed national targets (Expected Curriculum Levels) for NZC.</p> <p>Identify all children who are currently working below expectation in Mathematics (more than 1 year below) We would expect to see at least 10% per year group who are below expectation in Mathematics (in Dec 2021 the school recorded only 4 children below)</p> <p>To accurately identify and record those learners who are working below NZC level (more than 1 year below)</p> <p>Y1 = 2 children, Y2 = 2-3 children, Y3 = 2 children, Y4 = 1-2 children, Y5 = 2-3 children, Y6 = 1-2 children, Y7 = 1-2 children, Y8 1 child</p> <p>Baseline Data: Dec 2021 Year 3 - 1 child below, Year 4 - 2 children below, Year 5 - 1 child below</p>		

<p>E Quality</p>	<p>E Quality</p>	<p>E Quality</p>	<p>E Quality</p>																											
<ul style="list-style-type: none"> - Clarification around the assessment of Mathematics - Establish a Assessment timeline for teachers - Establish WHS Maths Expectations and how to make OTJs - Tracking maths number strategy stages on E-Tap - Data Monitoring to identify children who are currently within expectation who are in fact below expectation - 2x termly target meetings to discuss the progress of children in target group - Identify the gaps in Maths strategy required to support these learners 	<p>We have clear and accurate data with all year levels now recording those children who are below NZC levels in maths.</p> <table border="1" data-bbox="614 1153 1244 1545"> <thead> <tr> <th>Yr level</th> <th>Target to reach 10%</th> <th>No. of children above</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> <td>2</td> </tr> <tr> <td>2</td> <td>2-3</td> <td>1</td> </tr> <tr> <td>3</td> <td>2</td> <td>2</td> </tr> <tr> <td>4</td> <td>1-2</td> <td>1</td> </tr> <tr> <td>5</td> <td>2-3</td> <td>3</td> </tr> <tr> <td>6</td> <td>1-2</td> <td>0</td> </tr> <tr> <td>7</td> <td>1-2</td> <td>2</td> </tr> <tr> <td>8</td> <td>1</td> <td>1</td> </tr> </tbody> </table> <p>Senior Management, SENCO and the BOT are now able to</p>	Yr level	Target to reach 10%	No. of children above	1	2	2	2	2-3	1	3	2	2	4	1-2	1	5	2-3	3	6	1-2	0	7	1-2	2	8	1	1	<p>Data Monitoring conversations and the establishment of clear Curriculum Achievement levels means teachers are more aware of what makes a child "below" expectations. Working 1 year below.</p> <p>Normalising having children below across the school by discussing the "bell curve" frequently with teachers. SENCO supporting these conversations by using identified children below for additional support programmes when necessary.</p> <p>Clarifying the assessment process for maths strategy teaching, using GLOSS. Standardising the process.</p> <p>Use of ETAP to record Numeracy Strategy. Providing</p>	<p>More work is needed on making accurate overall teacher judgements in Year 1-3.</p> <p>Use e-tap custom graphs and the WHS Expected Curriculum levels to support all teachers to identify those children working 1 year below expectation.</p> <p>Professional Development for Junior Team Leader and DP who hold responsibility for Data Monitoring in 2023. What are the expectations?</p> <p>Discuss with Maths Lead Teacher how to extend our recording of Maths Assessment beyond GLOSS.</p> <p>Use PAT Mathematics to provide further information on achievement in Mathematics, specifically those achieving in lower stanines.</p> <p>Develop our Maths CM and align with the CM Refresh. This should result in clear expectations in how</p>
Yr level	Target to reach 10%	No. of children above																												
1	2	2																												
2	2-3	1																												
3	2	2																												
4	1-2	1																												
5	2-3	3																												
6	1-2	0																												
7	1-2	2																												
8	1	1																												

<p>- Apply support through SENCO and Teacher Aides for these learners</p>	<p>make decisions around the allocation of resources using reliable data.</p> <p>As part of the Data Monitoring Process teacher also identified 36 children who were "of concern", whom without specific intervention could drop to below expectation during the year.</p> <p>Through regular data monitoring meetings, identifying areas of learning to be 'filled' the number of children below expectation did not increase significantly.</p>	<p>a baseline and then mid and end of year updates. Allowing for teachers and Senior Management to monitor progress in maths.</p>	<p>we deliver Maths instruction at WHS, but also what and how we monitor progress to identify those learners who are of concern, or below expectation.</p>
<p>Appointment of a Junior Team Leader, who will take responsibility for data monitoring in Year 1-3. Data Monitoring will happen in Team Meetings in 2023.</p> <p>Coaching and mentoring from Principal, for both Junior Team Leader and DP in using ETAP graphs, and CM expectations to make reliable OTJS in maths.</p> <p>Provide release for Junior Team Leader to assist in fulfilling responsibilities</p>			

Analysis of Variance - 2022 - Reading Target

<p>Whangarei Heads School</p>	<p>School Number: 1128</p>
<p>Goal 1 DEVELOP ACADEMICALLY POWERFUL STUDENTS Raising student achievement to meet or exceed national targets (Expected Cumulative Level 3 for NZC)</p>	<p>By the end of 2022, identify and raise the achievement in reading to ensure we have up to 20% of a cohort reading above expectation (more than 1 year above NZC level)</p>
<p>To increase achievement in reading to reach approximately 20% per year level:</p>	<p>Y1 = 4 children, Y2, 4-5 children, Y3 = 4 children, Y4 = 3 children, Y5 = 4-5 children, Y6 = 3 children, Y7 = 3 children, Y8 = 2 children</p>
<p>Baseline Data: Dec 2021</p>	<p>Year 4 - 1 child above, Year 5 - 1 child above, Year 6 - 1 child above, Year 7 - 1 child above, Year 8 - 3 children above No children were above in the December 2021 data</p>

<ul style="list-style-type: none"> - Clarification around the assessment of Reading - Establish a Assessment timeline for teachers - Establish WHS Reading Expectations and how to make OTJs - Tracking of reading achievement for all children on Colour Wheel - Beginning, Middle and End of year Reading Levels on E-tap - Data Monitoring to identify children who are currently within expectation who could move to above - 2x termly target meetings to discuss the progress of 	<p>In Year 2 and 4 we met the target, In Years 3, 5, 7 and 8 we exceeded the target.</p> <table border="1" data-bbox="574 1142 1212 1545"> <thead> <tr> <th>Yr level</th> <th>Target to reach 20%</th> <th>No. of children above</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>4</td> <td>1</td> </tr> <tr> <td>2</td> <td>4-5</td> <td>5</td> </tr> <tr> <td>3</td> <td>4</td> <td>3</td> </tr> <tr> <td>4</td> <td>4</td> <td>4</td> </tr> <tr> <td>5</td> <td>4-5</td> <td>3</td> </tr> <tr> <td>6</td> <td>3</td> <td>1</td> </tr> <tr> <td>7</td> <td>3</td> <td>3</td> </tr> <tr> <td>8</td> <td>2</td> <td>4</td> </tr> </tbody> </table> <p>Year 1 and 6 are the only cohorts that did not reach the target.</p>	Yr level	Target to reach 20%	No. of children above	1	4	1	2	4-5	5	3	4	3	4	4	4	5	4-5	3	6	3	1	7	3	3	8	2	4	<p>By establishing the Assessment timeline and regular data monitoring meetings in staff meeting time teachers are becoming more familiar with making accurate OTJs.</p> <p>Regular tracking of student progress in reading by the colour wheel graph identified for teachers which children are ready for extension or possible targeting.</p> <p>Teachers identified children who could move towards working above expectations and planned for deliberate acts of teaching to bridge this gap. This was recorded in a tracking document shared by all staff - accountability and shared ownership.</p>	<p>Use of the e-tap reading tracking graph to support teachers in seeing the reading progress against their age. This will be shown to teachers in Team Meetings at the start, mid and end of year. (After Data has been entered)</p> <p>Re-introducing the PAT and STAR reading tests to provide additional information to support teachers in making their OTJs.</p> <p>Adapting the Data Monitoring system in Year 1-2 to reflect progress made by pre-readers in the Better Start Literacy programme.</p> <p>Staff Development in administering running records, reading PAT results and STAR to gain benefit from these tests (formative assessment)</p> <p>Revise and ensure shared understanding of WHS Reading</p>
Yr level	Target to reach 20%	No. of children above																												
1	4	1																												
2	4-5	5																												
3	4	3																												
4	4	4																												
5	4-5	3																												
6	3	1																												
7	3	3																												
8	2	4																												

<p>children in target group</p> <ul style="list-style-type: none"> - Identify the gaps in Reading needed to move children to above expectation - Identify deliberate acts of learning needed to extend these children 	<p>We have implemented Better Start Literacy in Year 1 and 2 to help with reading achievement.</p> <p>Year 6 had 3 further students very close to moving to above.</p>	<p>Expectations and how we make OTJs - record on CM hub</p> <p>Revise and Review Assessment timeline - did it meet our needs?</p> <p>Staff reflection: Now that we have these children above, how can we provide reading programmes that meet their needs?</p>
<p>Better Start Literacy Training for new teacher to Year 1-2 team</p> <p>Budget for purchase of online PAT test and STAR tests</p> <p>Allocate a Junior Team Leader who will oversee Data Monitoring in Year 1-3 and also amend School Entry Assessment, 6 Year Nets and Data Monitoring to reflect Better Start Literacy practices</p>		

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

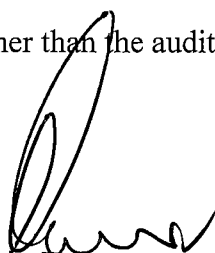
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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

