

WHANGAREI HEADS SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 Financial Statements - For the year ended 31 December 2023

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Whangarei Heads School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

David McDonald
Full Name of Presiding Member

David McDonald
Acting
Signature of Presiding Member

28/05/2024
Date:

Kelly Anne Mercer
Full Name of Principal

K Mercer
Signature of Principal

28.5.24
Date:

Whangarei Heads School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,647,564	1,238,926	1,490,760
Locally Raised Funds	3	107,780	24,545	125,234
Interest		10,725	500	1,853
Gain on Sale of Property, Plant and Equipment		1,710	-	-
Total Revenue		1,767,779	1,263,971	1,617,847
Expense				
Locally Raised Funds	3	41,243	-	10,166
Learning Resources	4	1,179,069	866,721	1,062,397
Administration	5	120,831	105,645	115,324
Interest		2,084	1,420	2,573
Property	6	374,631	292,162	292,805
Loss on Disposal of Property, Plant and Equipment		-	-	321
Total Expense		1,717,858	1,265,948	1,483,586
Net Surplus / (Deficit) for the year		49,921	(1,977)	134,261
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		49,921	(1,977)	134,261

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		266,380	202,209	168,139
Total comprehensive revenue and expense for the year		49,921	(1,977)	134,261
Contributions from / (Distributions to) the Ministry of Education		-	-	(36,020)
Equity at 31 December		316,301	200,232	266,380
Accumulated comprehensive revenue and expense		316,301	200,232	266,380
Equity at 31 December		316,301	200,232	266,380

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	7	541,483	241,205	276,392
Accounts Receivable	8	74,006	62,970	83,430
GST Receivable		28,498	-	13,228
Prepayments		5,656	2,689	2,100
Inventories	9	160	80	32
Funds Receivable for Capital Works Projects	15	245,579	-	8,643
		<u>895,382</u>	<u>306,944</u>	<u>383,825</u>
Current Liabilities				
GST Payable		-	1,525	-
Accounts Payable	11	195,721	72,964	89,086
Revenue Received in Advance	12	2,037	-	232
Provision for Cyclical Maintenance	13	97,158	60,366	53,833
Finance Lease Liability	14	10,692	14,020	15,077
Funds held for Capital Works Projects	15	340,838	-	28,012
		<u>646,446</u>	<u>148,875</u>	<u>186,240</u>
Working Capital Surplus/(Deficit)		<u>248,936</u>	<u>158,069</u>	<u>197,585</u>
Non-current Assets				
Property, Plant and Equipment	10	142,702	166,673	155,494
		<u>142,702</u>	<u>166,673</u>	<u>155,494</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	58,997	104,280	77,468
Finance Lease Liability	14	16,340	20,230	9,231
		<u>75,337</u>	<u>124,510</u>	<u>86,699</u>
Net Assets		<u>316,301</u>	<u>200,232</u>	<u>266,380</u>
Equity		<u>316,301</u>	<u>200,232</u>	<u>266,380</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		402,429	307,303	335,537
Locally Raised Funds		107,696	24,545	126,789
Goods and Services Tax (net)		(15,270)	-	(14,753)
Payments to Employees		(189,386)	(146,667)	(158,395)
Payments to Suppliers		(200,250)	(42,558)	(142,269)
Interest Paid		(2,084)	(1,420)	(2,573)
Interest Received		10,725	500	1,853
Net cash from/(to) Operating Activities		113,860	141,703	146,189
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(11,580)	(1,200)	(2,386)
Net cash from/(to) Investing Activities		(11,580)	(1,200)	(2,386)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		-	-	(49,362)
Finance Lease Payments		(14,537)	(15,522)	(12,957)
Funds Administered on Behalf of Other Parties		177,348	(58,078)	20,606
Net cash from/(to) Financing Activities		162,811	(73,600)	(41,713)
Net increase/(decrease) in cash and cash equivalents		265,091	66,903	102,090
Cash and cash equivalents at the beginning of the year	7	276,392	174,302	174,302
Cash and cash equivalents at the end of the year	7	541,483	241,205	276,392

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 and other notional items 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 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not 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 Hats. 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 material.

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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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 School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
392,674	308,941	349,977
980,747	710,370	895,856
274,143	219,615	244,927
1,647,564	1,238,926	1,490,760

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants
Other Revenue

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
37,179	16,505	54,409
11,970	6,740	6,378
621	-	322
57,304	1,300	62,412
706	-	1,713
107,780	24,545	125,234

Expense

Extra Curricular Activities Costs
Trading
Fundraising & Community Grant Costs

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
5,952	-	3,244
708	-	405
34,583	-	6,517
41,243	-	10,166

Surplus for the year Locally raised funds

66,537	24,545	115,068
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4. Learning Resources

Curricular
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation
Information Communication Technology
Equipment Repairs

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
39,216	41,120	43,873
2,648	400	406
1,086,720	785,379	974,174
3,515	3,500	1,487
39,037	32,322	37,981
3,507	1,500	1,867
4,426	2,500	2,609
1,179,069	866,721	1,062,397



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,300	4,300	4,200
Board Fees	4,080	4,050	1,880
Board Expenses	2,847	3,330	3,883
Communication	2,608	2,240	2,119
Consumables	4,163	3,500	2,879
Operating Leases	3,281	3,120	3,123
Other	8,467	5,995	7,816
Employee Benefits - Salaries	81,003	71,658	80,972
Insurance	2,282	-	1,552
Service Providers, Contractors and Consultancy	7,800	7,452	6,900
	<u>120,831</u>	<u>105,645</u>	<u>115,324</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,026	7,500	8,152
Consultancy and Contract Services	22,288	25,000	19,397
Cyclical Maintenance Provision	24,854	15,897	(2,434)
Grounds	13,004	7,000	5,155
Heat, Light and Water	9,580	10,500	9,752
Repairs and Maintenance	18,843	5,150	4,779
Use of Land and Buildings	274,143	219,615	244,927
Security	3,893	1,500	3,077
	<u>374,631</u>	<u>292,162</u>	<u>292,805</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	541,483	241,205	276,392
Cash and cash equivalents for Statement of Cash Flows	<u>541,483</u>	<u>241,205</u>	<u>276,392</u>

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

Of the \$541,483 Cash and Cash Equivalents \$340,838 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	30	1,415	92
Receivables from the Ministry of Education	-	-	12,552
Banking Staffing Underuse	-	4,325	2,353
Teacher Salaries Grant Receivable	73,976	57,230	68,433
	<u>74,006</u>	<u>62,970</u>	<u>83,430</u>

Receivables from Exchange Transactions	30	1,415	92
Receivables from Non-Exchange Transactions	73,976	61,555	83,338
	<u>74,006</u>	<u>62,970</u>	<u>83,430</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Hats	160	80	32
	<u>160</u>	<u>80</u>	<u>32</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	56,540	-	-	-	(3,277)	53,263
Furniture and Equipment	37,434	1,960	-	-	(6,983)	32,411
Information and Communication Technology	29,988	2,994	-	-	(10,523)	22,459
Leased Assets	22,380	19,786	(966)	-	(15,938)	25,262
Library Resources	9,152	2,471	-	-	(2,316)	9,307
Balance at 31 December 2023	<u>155,494</u>	<u>27,211</u>	<u>(966)</u>	<u>-</u>	<u>(39,037)</u>	<u>142,702</u>

The net carrying value of equipment held under a finance lease is \$25,262 (2022: \$22,380)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	131,065	(77,802)	53,263	131,065	(74,525)	56,540
Furniture and Equipment	184,045	(151,634)	32,411	189,362	(151,928)	37,434
Information and Communication Technology	62,017	(39,558)	22,459	59,023	(29,035)	29,988
Leased Assets	61,193	(35,931)	25,262	47,820	(25,440)	22,380
Library Resources	38,921	(29,614)	9,307	36,450	(27,298)	9,152
Balance at 31 December	<u>477,241</u>	<u>(334,539)</u>	<u>142,702</u>	<u>463,720</u>	<u>(308,226)</u>	<u>155,494</u>



11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	112,844	6,894	11,611
Accruals	4,300	4,100	4,200
Employee Entitlements - Salaries	73,976	57,230	68,433
Employee Entitlements - Leave Accrual	4,601	4,740	4,842
	<u>195,721</u>	<u>72,964</u>	<u>89,086</u>
Payables for Exchange Transactions	195,721	72,964	89,086
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>195,721</u>	<u>72,964</u>	<u>89,086</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	1,951	-	-
Other Revenue In Advance	86	-	232
	<u>2,037</u>	<u>-</u>	<u>232</u>

13. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	131,301	148,749	133,735
Increase to the Provision During the Year	15,483	15,897	15,897
Other Adjustments	9,371	-	(18,331)
Provision at the End of the Year	<u>156,155</u>	<u>164,646</u>	<u>131,301</u>
Cyclical Maintenance - Current	97,158	60,366	53,833
Cyclical Maintenance - Non current	58,997	104,280	77,468
	<u>156,155</u>	<u>164,646</u>	<u>131,301</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	12,529	14,020	16,649
Later than One Year and no Later than Five Years	18,566	20,230	9,720
Future Finance Charges	(4,063)	-	(2,061)
	<u>27,032</u>	<u>34,250</u>	<u>24,308</u>

Represented by

Finance lease liability - Current
Finance lease liability - Non current

10,692	14,020	15,077
16,340	20,230	9,231
<u>27,032</u>	<u>34,250</u>	<u>24,308</u>

15. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Block 1, Pool, Fence, & Shed	205964	(241)	-	-	-	(241)
SIP Playground Equipment	225086	(3,224)	3,674	(450)	-	-
Classroom 1 Internal Refurbish	227700	(883)	-	-	-	(883)
Toilet Refurb, Deck, Ramp	234092	4,886	331,830	(15,706)	-	321,010
Floor Wall, Window, Cladding	234093	15,549	-	-	-	15,549
Floor, Cladding, Joinery	234088	7,577	-	(3,298)	-	4,279
Block 3a Subsidence	234089	(1,795)	-	(21,844)	-	(23,639)
Refurbishment Plans	234094	(2,500)	-	(106,315)	-	(108,815)
Site: Carpark Works - Stage 1	242270	-	-	(112,001)	-	(112,001)
Totals		<u>19,369</u>	<u>335,504</u>	<u>(259,614)</u>	<u>-</u>	<u>95,259</u>

Represented by:

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

340,838
(245,579)

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
Funds Receivable from the Ministry of Education

28,012
(8,643)



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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,080	1,880
<i>Leadership Team</i>		
Remuneration	240,208	229,734
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>244,288</u>	<u>231,614</u>

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) committees that met 8 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	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	2023 FTE Number	2022 FTE Number
100 - 110	3.00	1.00
110 - 120	1.00	-
	<u>4.00</u>	<u>1.00</u>

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



18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2023 Actual	2022 Actual
Total Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$1,121,804 (2022: \$658,794) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 1, Pool, Fence, & Shed	961,825	956,460	5,365
Toilet Refurb, Deck, Ramp	124,599	23,280	101,319
Floor Wall, Window, Cladding	155,485	0	155,485
Floor, Cladding, Joinery	324,069	28,080	295,989
Site: Carpark Works - Stage 1	675,647	112,001	563,646
Total	2,241,625	1,119,821	1,121,804



(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2023 Actual \$	2022 Actual \$
No later than One Year	2,342	3,123
Later than One Year and No Later than Five Years	-	2,342
Later than Five Years	-	-
	<u>2,342</u>	<u>5,465</u>

The total lease payments incurred during the period were \$3,281 (2022: \$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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	541,483	241,205	276,392
Receivables	74,006	62,970	83,430
Investments - Term Deposits	-	-	-
	<u>615,489</u>	<u>304,175</u>	<u>359,822</u>

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	195,721	72,964	89,086
Finance Leases	27,032	34,250	24,308
	<u>222,753</u>	<u>107,214</u>	<u>113,394</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.



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	
David McDonald	Parent Representative	Elected	Jun 2025
Emily Benge	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 2023, the school received total Kiwisport funding of \$2,564 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

Strategic Goal 1 - Our learners / Akonga

Our students and staff are engaged and empowered in their learning



Annual Target/Goal: 1

Year 2-3 children who are below/of concern in Reading, aiming to raise the number of children at/above to 75% by the end of 2023.

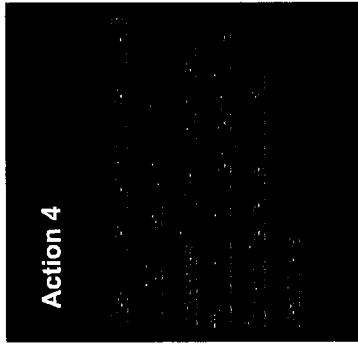
Year 2 - 14 akonga of concern, 4 akonga below

Year 3 - 2 akonga of concern, 12 akonga below

Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the sources of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
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<p>Action 1</p> <p>During the 2024/25 group of ākonga started with Year 1 below, and 2025 below.</p> <p>2024/25 Reading Data for the group of ākonga 2025/26</p>	<p>Target:</p> <p><u>By end of year:</u></p> <p>Year 2 - 7 below, 3 of concern</p> <p>Year 3 - 4 below, 2 of concern</p> <p>Year 2 has reduced overall, however more are now below.</p> <p>6 Year 2 ākonga were identified as target children who were able to accelerate progress - from the initial target group of 18</p>	<p>December data report to the Board</p> <p><u>See link:</u></p> <p>Report from Specialist Teacher includes information</p> <p><u>See link:</u></p> <p>Report to board from SENCO which describes growing needs, especially in Year 2 cohort</p> <p><u>See link</u></p>	<p>Having a specialist intervention teacher, that is a highly skilled literacy teacher being able to identify, diagnose and teach deliberate acts of teaching with children who are underachieving is essential. Denise was able to support ākonga to accelerate their learning.</p> <p>We do continue to have learning support assistants who also work with groups of children, on specific programmes.</p> <p>Where ākonga didn't accelerate, we then had quality information about individual learning needs which can be used then by SENCO to seek additional support from outside agencies.</p> <p>After mid year levels proved to be not where we had hoped for this cohort we implemented 2 further changes</p> <ol style="list-style-type: none">1. BSLA target group to see if this has an impact on progress	<p>We will continue with the specialist teacher as this was so successful. We have increased the staffing to 0.3 in order to help support more ākonga.</p> <p>As special needs continues to grow with our role, we have also increased the SENCO to 0.2</p> <p>After the trial of BSLA we have decided to have all ākonga in Year 1 and 2, use the full programme. To support the implementation for this we have allocated a fixed term unit to the teacher responsible.</p> <p>We have a new DP who will lead the Junior team, and will support the teachers to continue to improve teaching and learning in the area of reading.</p> <p>Data Monitoring continues to need to be embedded in practice. This will</p>
<p>Action 2</p> <p>During the 2024/25 group of ākonga started with Year 1 below, and 2025 below.</p> <p>2024/25 Reading Data for the group of ākonga 2025/26</p>	<p>The Year 2 cohort has some significant learning needs which is impacting their achievement.</p>			
<p>Action 3</p> <p>During the 2024/25 group of ākonga started with Year 1 below, and 2025 below.</p> <p>2024/25 Reading Data for the group of ākonga 2025/26</p>	<p>Each one of the 7 ākonga below have an identified special need and are working with RTL, are ESOL gaining additional support, or SLT support.</p> <p>End of Year Reading Data for Target Group:</p> <p>48% or 12/25 ākonga are at or above expectation in Reading in Year 2</p>			

77% or 20/26 ākongā are at
or above expectation in
Reading in Year 3



- of those with more
needs
2. Introduce more
opportunities to
read throughout the
day - reading to,
reading mileage
with older peer
tutors, independent
reading time

remain a work on for all
teachers in 2024.

Strategic Goal 1 - Our learners / Akonga

Our students and staff are engaged and empowered in their learning



Annual Target/Goal 2: Writing Achievement all levels:

We would expect to see all year levels achieve 75% of akonga at or above expectation in Writing by end of year. Based on the 2022 EOY data we need to see accelerated progress for akonga in Years 3, 4, and 8, whilst maintaining the achievement of the remaining year groups.

53% or 16/30 akonga are at or above expectation in Writing in Year 3
54% or 13/24 akonga are at or above expectation in Writing in Year 4
64% or 9/14 akonga are at or above expectation in Writing in Year 8

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your</i>
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Action 4
The target was met in Year 4 and 6, and it was very close in Year 3, 5, and 7. With our size cohort this is the difference of 1-2 akonga.

Some teachers adapted the I can statements from the Writing Progressions to use to set goals for writing, and provide learning objectives.

target for these akonga in 2024 to allow us to explore this more deeply.

We did not meet the target in Year 2 or 8.

Kelly modeled writing for children in Year 1 and 2 and worked with the teachers

At the end of year school wide moderation - which provided a forum to discuss, and clarify teacher expectations and accuracy for levelling writing. It became clear the next step would be to compare our samples with that of other schools either within our CoL or local schools.

As noted above in Goal 1 there are significant learning needs in the Year 2 cohort, which we will address through our learning support programme.

The planned literacy review will occur in 2024 alongside the review into formative practice.

Action 5
Teachers to undertake a moderation of writing samples to ensure accuracy of levelling and to provide feedback to teachers on accuracy of levelling and to provide feedback to teachers on accuracy of levelling and to provide feedback to teachers on accuracy of levelling.

Action 5
Teachers to undertake a moderation of writing samples to ensure accuracy of levelling and to provide feedback to teachers on accuracy of levelling and to provide feedback to teachers on accuracy of levelling.

				<i>next annual implementation plan</i>
<p>Action 1</p> <p>Teachers and students were involved in the development of the writing curriculum. The curriculum was developed in Year 2.</p> <p>Overall, the curriculum was developed in Year 2.</p>	<p>December Writing Data:</p> <p>56% or 14/25 ākonga are at or above expectation in Writing in Year 2</p> <p>73% or 19/26 ākonga are at or above expectation in Writing in Year 3</p> <p>76% or 16/21 ākonga are at or above expectation in Writing in Year 4</p> <p>70% or 12/17 ākonga are at or above expectation in Writing in Year 5</p> <p>82% or 18/22 ākonga are at or above expectation in Writing in Year 6</p> <p>69% or 11/16 ākonga are at or above expectation in Writing in Year 7</p> <p>57% or 8/14 ākonga are at or above expectation in Writing in Year 8</p>	<p>December data report to the Board</p> <p><u>See link:</u></p> <p>The Writing results were generated post a school wide moderation process where we ensured consistency in all staff levelling of writing.</p> <p>This was based on a writing sample, using AsTTle.</p> <p>Teachers were able to make a judgement, based on what children are able to write during their usual instructional writing programme, and the sample collected in October.</p> <p>Mid year summary of Writing was provided to team leaders</p> <p><u>See link</u></p>	<p>This target did not get the time it deserved.</p> <p>We had a schoolwide PGC inquiry into the development of the teachers' understanding of the Digital Technology curriculum, which culminated in a highly successful Open Evening sharing this new curriculum with our parent community.</p> <p>At the same time we were also building the teacher's awareness of the Aotearoa New Zealand Histories Curriculum, working with our local MOE Curriculum Lead.</p> <p>At the mid year point a school wide summary of writing was completed by the Principal and the actions from this was shared with Team Leaders.</p> <p>An example of Writing Progressions for each level were provided to support teachers to know what they are focusing on.</p>	<p>Careful consideration needs to be made when setting targets and other actions within the Annual Implementation plan to ensure that they are realistic and able to be achieved, whilst maintaining a healthy work load and well being focus for all.</p> <p>We will continue to address the need for improvement in writing in 2024.</p> <p>We have enrolled in IDEAL structured literacy PLD for 2024, which will address teacher capability in phonological awareness from Year 3 to Year 8. This will form one of the Annual Goals in 2024.</p> <p>The last 2 years have shown a pattern of underachievement in Year 7 and 8. This may be due to the high expectation to be writing within Level 4 at this stage. We will set a specific</p>
<p>Action 2</p> <p>Teachers and students were involved in the development of the writing curriculum. The curriculum was developed in Year 2.</p> <p>Overall, the curriculum was developed in Year 2.</p>				
<p>Action 3</p> <p>Teachers and students were involved in the development of the writing curriculum. The curriculum was developed in Year 2.</p> <p>Overall, the curriculum was developed in Year 2.</p>				

Strategic Goal 1 - Our learners / Akonga

Our students and staff are engaged and empowered in their learning



Annual Target/Goal 3: Improved school wide use of Learner Agency

All Year Groups - increased Learner Agency across WHS. Learners are able to share and explain how they have the power to act in their day to day class programme.

Actions

List all the actions from your Annual Implementation Plan for this Annual Target/Goal.

What did we achieve?

What were the outcomes of our actions?

What impact did our actions have?

Evidence

This is the sources of information the board used to determine those outcomes.

Reasons for any differences (variances) between the target and the outcomes

Think about both where you have exceeded your targets or not yet met them.

Planning for next year - where to next?

What do you need to do to address targets that were not achieved.

Consider if these need to be included in your next annual implementation plan.

<p>Action 1</p> <p>Teachers have a wider understanding of learner agency; beyond collecting children's interests for learning.</p> <p>The children are in most cases given choice and decisions in their learning, from a menu of options. They decide the when and where they learn based on these. An example of this would be the Daily 5 in Korora.</p>	<p>Staff meeting minutes - recording PLG notes</p> <p>Staffroom board recorded examples of good practice throughout the year</p> <p>Teacher's planning documentation</p> <p>CM hub where the shared statement of how Learner Agency works at WHS is recorded with examples from staff</p> <p>Principal observations when in classes</p> <p>Email request to staff to provide evidence of their own shift in practice in learner agency</p> <p>Student Council minutes where the children gave examples and feedback on their agency</p>	<p>All staff had a significant shift in recognising what was agentic learning.</p> <p>Most classes have the opportunity to make choices and decisions from a menu of options; like must do and can do's.</p> <p>Most children are encouraged to select the appropriate space for learning, and who they learn with. This works best in the Junior classes, where the furniture allows for this.</p> <p>We do have some senior classes with single desks, which inhibits some of this choice. Over time we will work to phase these out.</p> <p>Dane, as Enviro Lead teacher, created an authentic Opt in Programme for Environmental Education on Friday's.</p> <p>Karearea had their "Tiers of learning programme", which allowed children to self identify their level of self</p>
<p>Action 2</p> <p>Kotare further adapted this to create more self directed learning for their akonga - known as ILT or Independent learning time. Completing a range of tasks, by Friday. Part of this was a regular conference with the teacher. A core part of this was to allocate time to practise and improve their own personal goals.</p>		<p>Because this was relatively new learning for staff we have kept it in the Annual Implementation Plan for 2024.</p> <p>Rather than be a specific school wide focus, it will now fall to the teams to regularly discuss how they are allowing for Agentic Learning.</p> <p>Team Leaders have been asked to use Team Meetings to continue the conversation, and take note when observing in class when they do (or don't) see Learner Agency.</p> <p>A next step would be for teams to plan for Opt in Workshops for akonga. I have discussed this with both Team Leaders, and it is formally recorded in the Annual Implementation plan for 2024.</p>
<p>Action 3</p> <p>Ruru class had a digital example of Must do and Can Dos that supported the self directed learning alongside the literacy and numeracy learning</p> <p>Friday Fun in Piwakawaka and Tui include a range of opt in activities the children could</p>		

choose from, and students often ran their own opt in activity

Also in Tui the children choose where and with whom they would like to sit. The variety of seating options on offer are tables and chairs, floor cushions, or kneeling tables. At each option there maybe one child, two or three, or 6 at a table. Children are encouraged to think about what they like the environment around them to be like so they can work their best, and make a decision based on that.

Also in Tui - We created a 'Wonder Wall' where children could pin up their questions related to Topic (or any subject!). We would then work as a class to answer them and see where the process led us.

management skill and select a tier that matched their needs. Those on the highest tier could select their own reading projects (Scaffolded by the teacher) which were often passion projects, and could choose any space in the school from which they can work.

Action 4

During the first term of the project, the children were given the opportunity to choose their own reading projects. This was a tiered system where the children could choose from a range of projects that were scaffolded by the teacher. The children were also given the opportunity to choose any space in the school from which they could work.

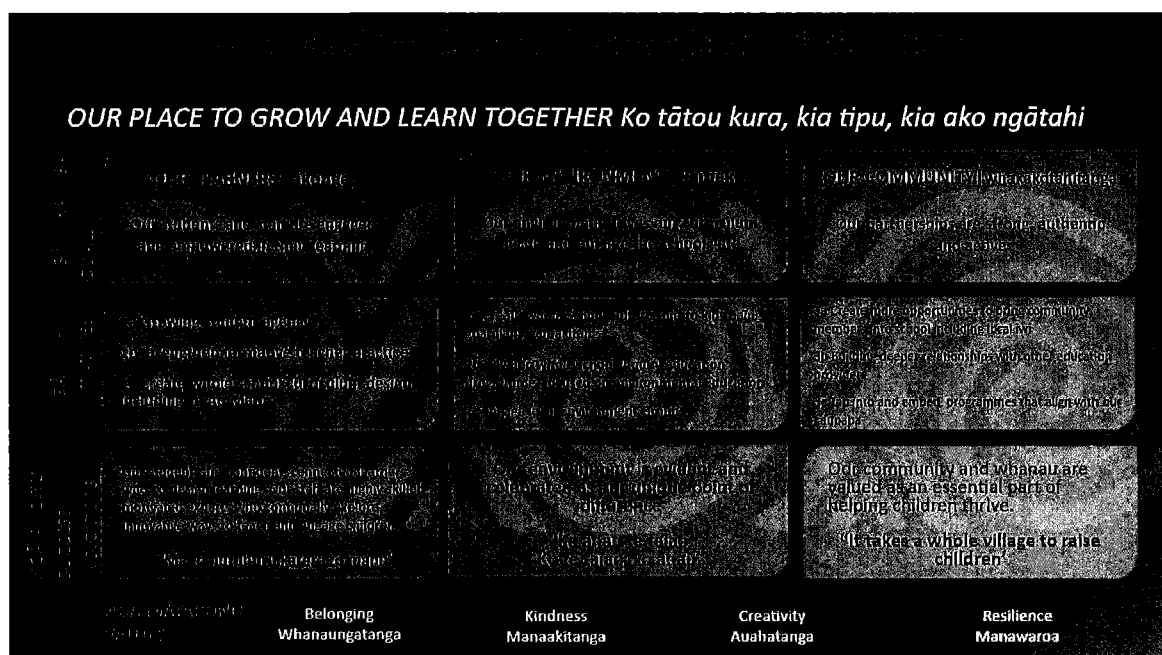


Whangarei Heads School Report

Giving Effect to Te Tiriti: 2023

The following is a summary of the actions we have taken to "Give Effect to Te Tiriti" in 2023.

Strategic Plan includes specific reference to linking to Te Ao Maori - both in Our Environment/Kaitiaki and Our Community / Whakakotahitanga. [See link](#) for more detail



As you are aware each Principal's Report has a section on which I share how we are working to strengthen our relationship with the local hapu and community.

This is the example from our final meeting in December 2023. Refer to all past Principal Reports for additional examples.

<p>OUR COMMUNITY whakakotahitanga</p> <p>Our partnerships are strong, authentic and active</p>		<p>NELP Priority 5 <i>Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</i></p> <p>Malua Winiwini Kingi and Malua Taipari Munroe attend a property meeting at school on Tuesday 28th November to discuss the proposed car park plans. We have prepared a koha for their time.</p> <p>I will approach them this week to see if they are able to support us with a powhiri to welcome our new DP, and new staff, whanau in 2024.</p>
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Mid and End of year data reports to the Board includes a section on Akonga Maori Achievement



Whangarei Heads School Report

Giving Effect to Te Tiriti: 2023

Links to these reports are here:

[Mid year Data report to the Board](#)

[End of year Data report to the Board](#)

Schoolwide Actions that Give Effect to Te Tiriti:

- ☐ Mihi Whakatau to Open the School year
- ☐ Beginning and end of day Karakia - we introduced an end of day Karakia in 2023
- ☐ Kapa Haka during the school day to give it value (all ākonga can attend). We employ an outside tutor Whaea Val to lead us in this Kaupapa
- ☐ Attend the local Kapa Haka Festival - Te Whanga
- ☐ All assemblies have Karakia which we share with the community
- ☐ School Waiata - Kua Tae, and we sing the National Anthem in Te Reo Maori
- ☐ Christmas Tree Evening (Final Prize Giving) began with a mihi whakatau and presentation of Year 8 leaver's gift
- ☐ Teacher Only Day Workshop in Term 4 with Ali Booth from MOE on Giving Effect to Te Tiriti
- ☐ Change from the traditional "houses" for sports and school events to Whanau Roopu; Named after our local Maunga; including a Community Visual Art project to paint Visual Pou in our assembly area for ākonga to connect with both Te Ao Maori and the Environment

Teaching and Learning programmes:

- ☐ Daily Taumata in all classes
- ☐ Children learn pepeha in Term 1
- ☐ A full review of Teaching and Learning in Te Reo me te ona tikanga Maori was due in 2023 as part of our regular review cycle.

An outcome of this is the need to have explicit regular in class lessons in Te Reo and Tikanga Maori. In addition we need to support our kaimahi to build their own Cultural Competency and this is an area for development in 2024.

Looking ahead to 2024 we have included a specific Annual Target to continue lift the Cultural Competency of all Staff:

Student Achievement Target 3: Reading Achievement of Ākonga Māori

Baseline Data:

There are 52% or 13/25 ākonga Maori who are at or above expectation in Reading.

There are 5 ākonga Maori or 20% who are below expectation, from across the school

There are 7 ākonga Maori or 28% who are of concern across the school



Whangarei Heads School Report

Giving Effect to Te Tiriti: 2023

Ākonga Maori are underperforming in reading, when compared to all students (excluding Year 1s). There are more proportionally in the below and of concern category, and no ākonga maori is above expectation

Target:

Increase Akonga Maori achievement in Reading to be closer to that of their Non-Māori Peers - 74% at or above in Reading

- Shift at least 1 of the 4 ākonga Maori who show potential to be above by end of year
- Decrease the number of ākonga who are of concern / below from 12 to 6 ākonga (or 25%)

Actions:

Teachers to identify ākonga Maori in their class and make connections with akonga and whanau

- Identify hapu, iwi
- See [Knowing our learners doc](#)

Teachers to identify ākonga Maori in their class who meet the target

- Could increase achievement in Reading and become above
- Could move towards at expectation in reading by end of year

As part of Data Monitoring track progress, and set clear next steps for improvement.

Using theory from the Hikairo Principle, if we build kaiako cultural competency then ākonga Maori will feel valued in our kura, and it will have a positive impact on their academic achievement.

- All staff making a more conscious effort to use Te Reo Maori in everyday speech
- Use Te Reo; for school events - Whanau Hui, Hui a kura..., in signage, slowly adding more Te Reo in our everyday language
- Teachers to learn new Kupu each fortnightly staff meeting to add to their speech
 - Tracey DP to lead us by presenting a phrase or word
- At Week 7 staff meeting all staff to go for a walk through the school with a "Maori lens" - what do they see? What can we improve upon? Each teacher to set themselves a clear goal and timeline
- Further unpack the concept "giving effect to Te Tiriti of Waitangi", list our current strengths and areas to improve upon
- Establish a Te Ao Maori team - to help build culturally responsive practice, review current Te Ao Maori in WHS, create a clear curriculum with delivery expectations and supportive documentation
- Each teacher to have a minimum of 30 minutes per week dedicated time for Te Ao Maori; explicit teaching and learning in Te Reo and Tikanga
- Add regular Waiata practice to the curriculum - building a repertoire of Waiata we can sing well, correctly pronounced

Connecting with local hapū and whanau

- Te Ao Maori team build relationships with Kaumatua and whanau
- Establish a roopu in 2025



Whangarei Heads School

Board Report - Achievement

December 2023, End of Year Data:

The Statement of National Education Learning Priorities (NELPs)

LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education

Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures

BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner

Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs

Ensure every learner/ākonga gains sound foundation skills, including language*, literacy and numeracy

QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānau

Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

Key Learning Area:

Reading, Writing, Mathematics

ASSESSMENT PROCEDURES: (What was used)

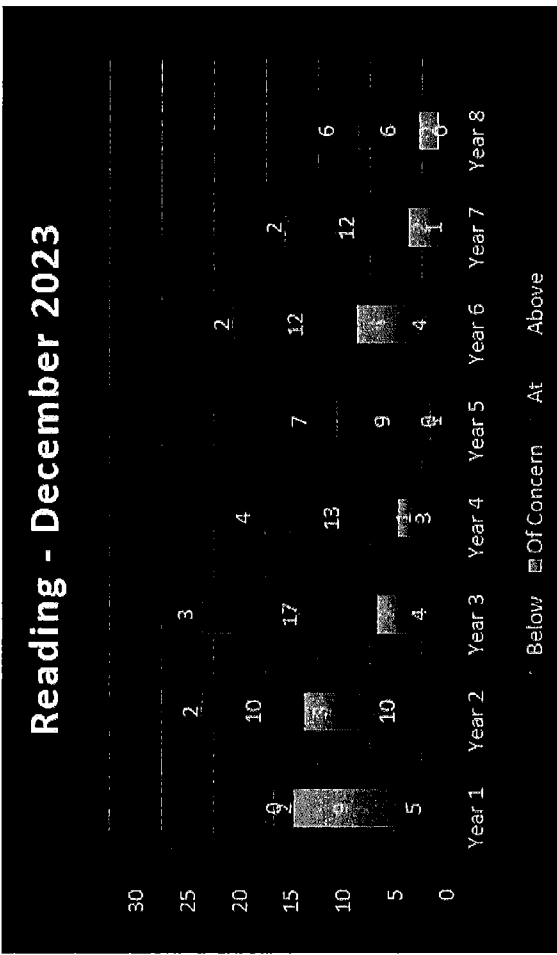
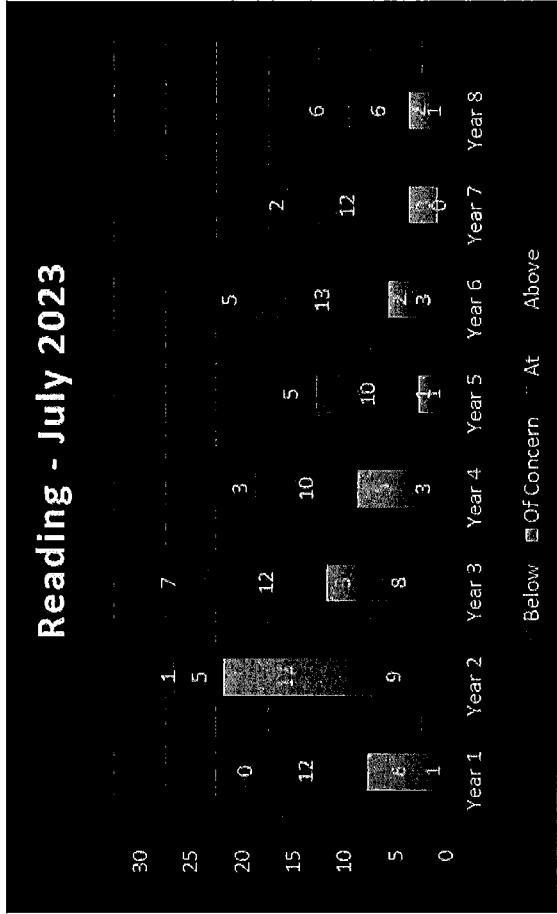
- Staff use regular data monitoring practices during team meetings dedicated to updating tracking information and children identified as being; below expectation, of concern, at expectation or above expectation.
- Expectations are based on NZC (New Zealand Curriculum levels).
- Reading levels are based on PM Benchmark running records up to and including Level 23, then Probe Reading Tests from 8.5 years. These are standardised tests.

Children in Year 0-4 who are below Level 22 are monitored 2x termly using instructional reading levels as their progress is more frequent. This is tracked on a graph. Teachers are then able to see with each colour band who is making progress, and where they might target a child that isn't progressing over time.

- Year 1 and 2 students are introduced to reading through the Better Start Literacy Programme. Their progress is recorded as part of this programme online. Sara Robinson provided the data from this and is included in this report.
- Writing - In Term 2 and 4 we participated in school wide writing moderation. Using the recount genre each child wrote a piece of writing which each teacher analysed using e-AssTtle, which is a nationwide assessment tool for writing. Each piece of writing was then moderated, by being compared to all others of a similar level during team meetings
 - Mathematics - We are using Gloss to assess Mathematics Strategy - This begins at Stage 4. For those students who are within Stage 1-3 we are using the Student Profile sheets from NZ Maths website to monitor progress

Children who have not yet had 6 months at school are not included in this data report

READING



121 / 162 or 74% of all ākonga were at or above expectation in Reading in December 2022
109 / 168 or 65% of all ākonga are at or above expectation in Reading in July 2023
107 / 158 or 68% of all ākonga are at or above expectation in Reading in December 2023

53 / 82 boys or 65% are at or above expectation in Reading
54 / 76 girls or 71% are at or above expectation in Reading

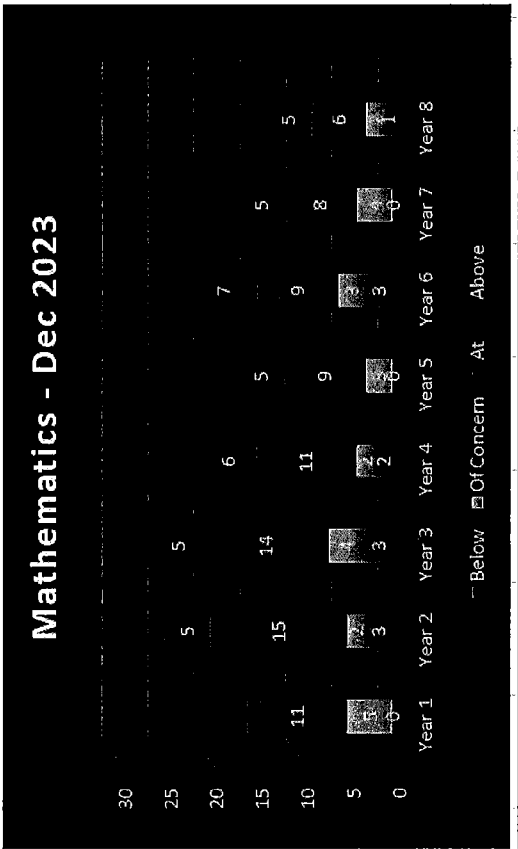
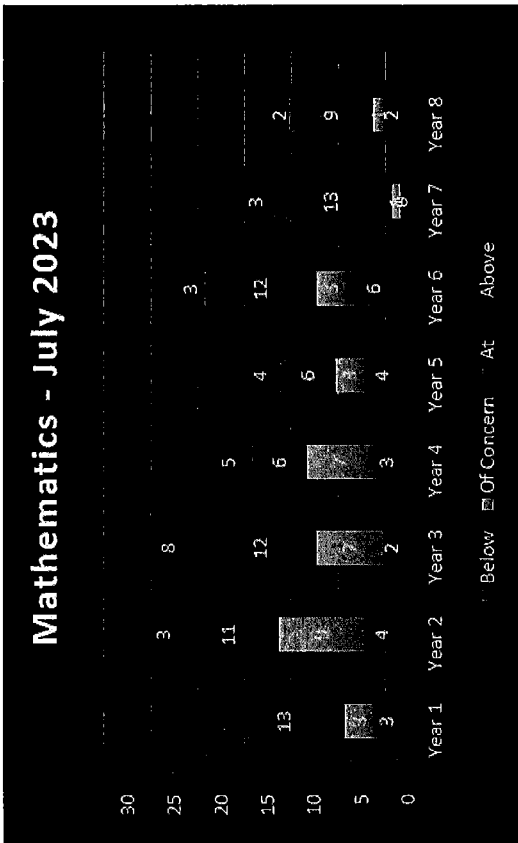
Achievement by year level:

2% or 2/16 ākonga are at expectation in Reading in Year 1, there are no ākonga above in Reading in Year 1*
48% or 12/25 ākonga are at or above expectation in Reading in Year 2
77% or 20/26 ākonga are at or above expectation in Reading in Year 3
81% or 17/21 ākonga are at or above expectation in Reading in Year 4
94% or 16/17 ākonga are at or above expectation in Reading in Year 5
64% or 14/22 ākonga are at or above expectation in Reading in Year 6
82% or 14/17 ākonga are at or above expectation in Reading in Year 7
86% or 12/14 ākonga are at or above expectation in Reading in Year 8

Trends:

- There has been a 3% increase from mid year to end of year reading achievement, however we are still below where we were in December 2022. This is largely due to the Year 1 ākonga* who were using BSLA for the first half of this year and have only started to consistently have guided reading from continuous text in Term 4.
If we were to remove the Year 1 cohort from the data then we have 105 / 142 or 74% of ākonga at or above expectation
- Girls are doing slightly better than boys (by 6%) in reading
- Year 2 ākonga have increased significantly since mid year reporting with a shift from 22% at or above expectation, to 48% at or above
- Year 3 ākonga have continued to accelerate their progress moving from 66% at or above expectation at mid year to 77% at or above by end of year
- Year 4 ākonga have increased from 62% at or above expectation at mid year to 81% at or above expectation by end of year
- Year 6 data shows a small decrease from 78% to 64% at or above since mid year
- Achievement across the school is starting to align with our goal of achieving 75% at or above expectation; we will need to continue to monitor the progress of the ākonga in Year 1 and 2, as well as the Year 6 cohort

MATHEMATICS



118 / 162 or 73% of all ākonga were at or above expectation in Mathematics in December 2023

110 / 169 or 65% of all ākonga are at or above expectation in Mathematics in July 2023

121 / 158 or 77% of all ākonga are at or above expectation in Mathematics in December 2023

66 / 82 boys or 80% are at or above expectation in Mathematics

55 / 76 girls or 72% are at or above expectation in Mathematics

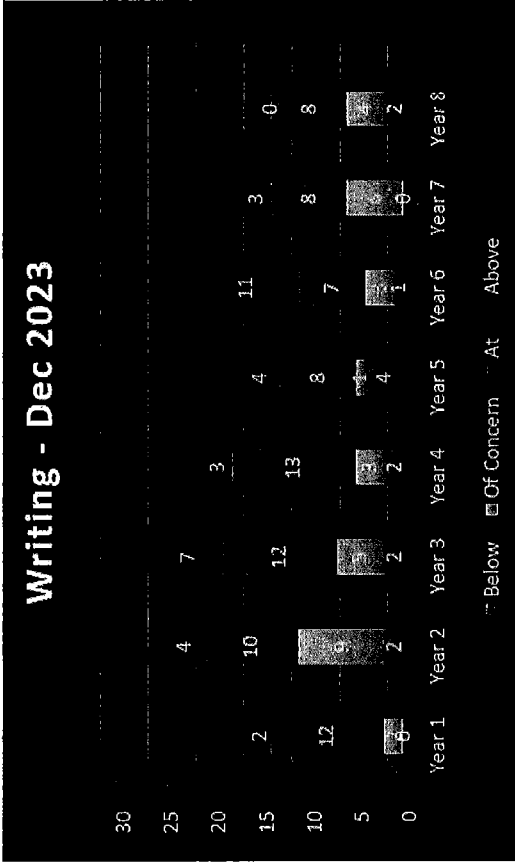
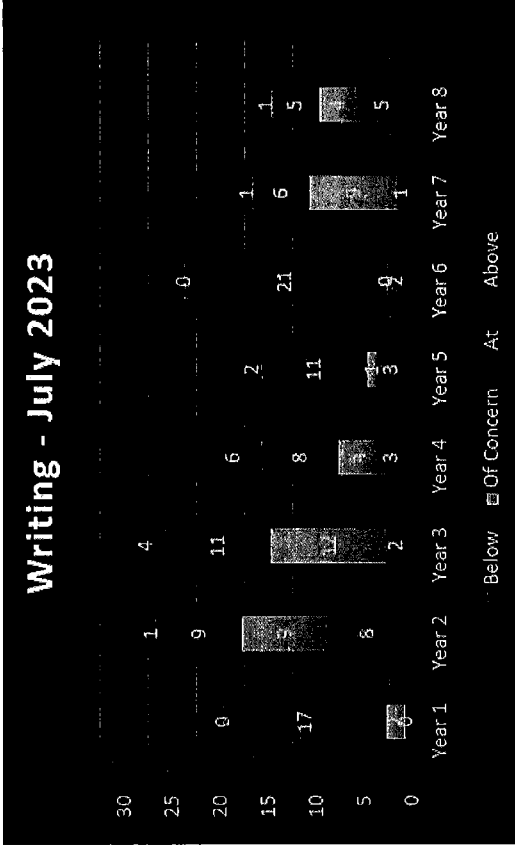
Achievement by year level:

69% or 11/16 ākonga are at or above expectation in Maths in Year 1
80% or 20/25 ākonga are at or above expectation in Maths in Year 2
73% or 19/26 ākonga are at or above expectation in Maths in Year 3
81% or 17/21 ākonga are at or above expectation in Maths in Year 4
82% or 14/17 ākonga are at or above expectation in Maths in Year 5
73% or 16/22 ākonga are at or above expectation in Maths in Year 6
81% or 13/16 ākonga are at or above expectation in Maths in Year 7
79% or 11/14 ākonga are at or above expectation in Maths in Year 8

Trends:

- There has been a 12% increase in ākonga at or above expectation in Mathematics since mid year, bringing us back to our achievement at the end of 2022.
- Since mid year there are more children above in almost all year groups and less children below expectation in 4 of the 8 year groups.
- More girls are now at or above expectation since mid year, growing from 58% to 72%.
- Boys are doing better than girls in the above category with 27/83 or 33% above expectation, whilst 11/75 or 15% of girls are above expectation in Mathematics
- Year 2 ākonga have increased from 52% at or above expectation at mid year to 80% at or above expectation
- Year 3 ākonga continue to build on their increase at mid year, growing from 57% as Year 2s, to 69% at or above expectation at mid year to 73% at or above expectation by end of year
- Year 4 ākonga have increased from 52% at or above expectation at mid year to 81% at or above expectation by end of year
- Year 5 ākonga have increased from 59% at or above expectation at mid year to 82% at or above expectation by end of year
- Year 6 ākonga have increased from 63% at or above expectation at mid year to 73% at or above expectation by end of year
- Year 7 have had a slight decrease from 92% at mid year, to 81% at end of year, but this is a small cohort and is the difference of 1 ākonga leaving WHS
- Almost all Year groups from Year 3 upwards are meeting our goal of having 75% of ākonga at or above expectation in maths.

WRITING



114 / 162 or 70% of all ākonga are at or above expectation in Writing in Dec 2022

105 / 168 or 63% of all ākonga are at or above expectation in Writing in July 2023

104 / 158 or 66% of all ākonga are at or above expectation in Writing in December 2023

51 / 82 boys or 62% are at or above expectation in Writing

61 / 76 girls or 80% are at or above expectation in Writing

Achievement by year level:

- 88% or 14/16 ākonga are at or above expectation in Writing in Year 1
- 56% or 14/25 ākonga are at or above expectation in Writing in Year 2
- 73% or 19/26 ākonga are at or above expectation in Writing in Year 3
- 76% or 16/21 ākonga are at or above expectation in Writing in Year 4
- 70% or 12/17 ākonga are at or above expectation in Writing in Year 5
- 82% or 18/22 ākonga are at or above expectation in Writing in Year 6
- 69% or 11/16 ākonga are at or above expectation in Writing in Year 7

57% or 8/14 ākonga are at or above expectation in Writing in Year 8

Trends:

- There are 66% of all students at or above in writing, which is a small drop from 70% in December 2022
- Girls are outperforming boys in writing by 18%, although the boys did increase from 52% at or above expectation at mid year to 62% at or above expectation by end of year, so the gap has reduced by 5%.
- There are more boys below expectation in writing with 11/12 ākonga below being boys
- Year 2 ākonga have increased from 37% at or above expectation at mid year, to 56% at or above expectation by end of year, this is still a very concerning result, however it is good to see it improving
- Year 3 ākonga have increased from 55% at or above expectation at mid year to 73% at or above expectation by end of year.
- Year 4 ākonga have increased from 67% at or above expectation at mid year to 76% at or above expectation by end of year
- Year 7 ākonga have increased from 41% at or above expectation at mid year to 69% at or above expectation by end of year
- Year 8 ākonga have increased from 40% at or above expectation at mid year to 57% at expectation by end of year. It is important to note that to be above expectation in Year 8 you must be writing within Early Level 5. Which is an incredibly high expectation.

Maori Student Achievement:

There are 25 ākonga Maori students at Whangarei Heads School included in this report.

We are unable to report on these in Year Groups as 5 of our 8 cohorts have less than 3 ākonga Maori in them, making individuals identifiable.

Reading -

There are 52% or 13/25 ākonga Maori who are at or above expectation in Reading.

There are 5 ākonga Maori or 20% who are below expectation, from across the school

There are 7 ākonga Maori or 28% who are of concern across the school

Ākonga Maori are underperforming in reading, when compared to all students (excluding Year 1s). There are more proportionally in the below and of concern category, and no ākonga maori is above expectation

Mathematics -

There are 56% or 14/25 ākonga Maori who are at or above expectation in Mathematics

There are 4 ākonga Māori or 16% who are below expectation and 7 ākonga Maori or 28% who are of concern in Mathematics

Ākonga Maori may be underperforming in Mathematics when compared to non-Maori peers. Whilst working with percentages can be deceptive with smaller cohorts, there are more proportionally in the below and of concern categories, and less at expected levels. There is only 1 ākonga māori who is above in mathematics

Writing -

There are 60% or 15/25 ākonga Maori are at or above expectation in Writing, which is an increase from 45% from mid-year.

There are 3 ākonga māori who are below expectation and 7 who are of concern at the end of the year.

Ākonga Maori are achieving at a similar level to that of their non-Maori peers in writing as 66% of all students are at and above in writing.

Pasifika Student Achievement:

There is 1 ākonga Pasifika at Whangarei Heads School, making this cohort too small for further comment.

SUMMARY:

Year 3 cohort:

This was the cohort identified in the December 2022 data as having the most needs. We are seeing that they are starting to accelerate progress and are now where they need to be at the end of Year 3, with 77% at or above expectation in reading, 73% at or above expectation in maths, and 73% at or above expectation in writing.

There are many reasons for this accelerated progress including;

- Using cross grouping for reading from mid year with Alex Hunter taking these children for reading, whilst Sara worked with others on BSLA (mostly the Year 2 ākonga).
- They also cross grouped for writing and maths, which allowed them the opportunity to extend those children in Year 3, whilst supporting those in Year 2.
- Specialist Intervention in literacy for these children in Term 1 and 2
- Teacher aide support in literacy in Term 3 and 4
- Alex, Tui Team Leader, agreed to implement Reading to Self and Reading to a buddy as part of the class programme in order to increase reading mileage in Term 3 and 4. She has also implemented a word work programme as part of the writing lesson for those Year 3 ākonga in Tui

Year 2 cohort:

This cohort is following a similar pattern to the Year 3 cohort; with low achievement in their first 2 years at school.

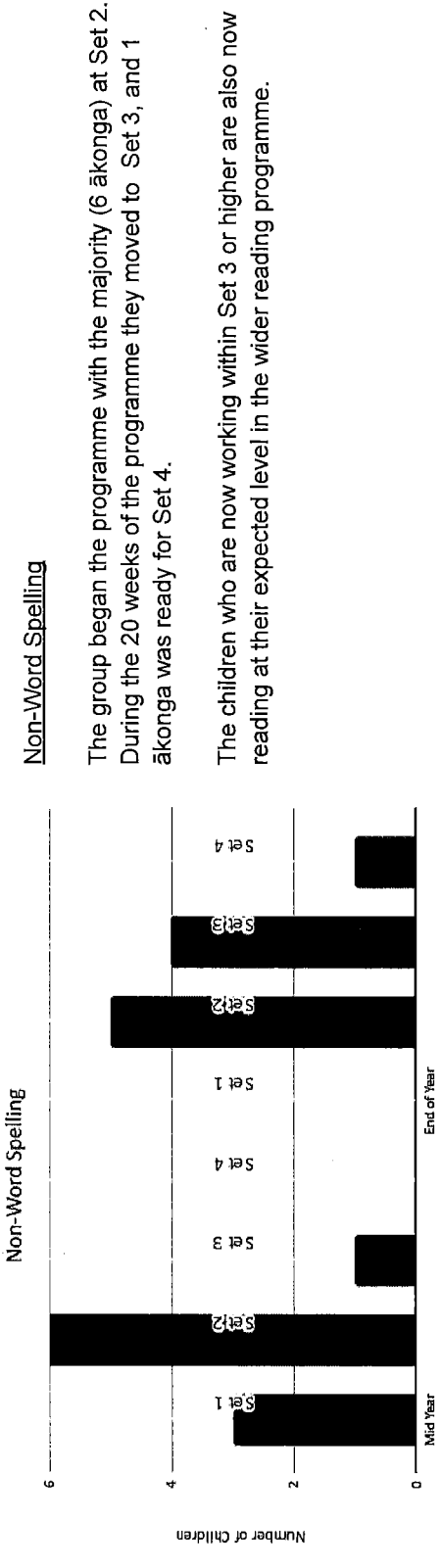
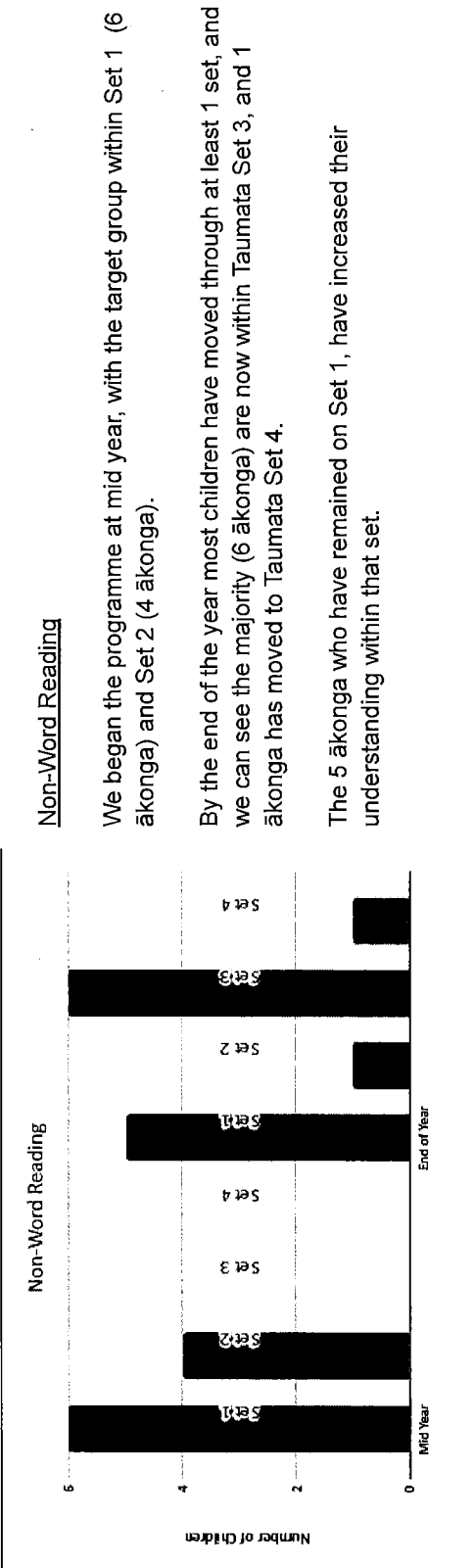
This can be attributed to having a free play approach, with an emphasis on whanungatanga / belonging in their early years. This is valued by our community and is often celebrated as our wonderful whanau feeling and supports a gentle transition from pre school into school.

In addition we are seeing nationwide a post covid increase in learning needs with children who were pre schoolers during the lockdowns, and the impact of mask wearing for the development of speech and language.

There are 10 ākonga with special needs, as part of this cohort, who are being supported through SENCO, RTLB, our ESOL programmes and by our specialist teacher, Denise.

Whilst this cohort has low achievement to date, they are starting to improve, as noted above. After the mid year data, which was very concerning, we implemented the following strategies to support ākonga;

- I modeled teaching writing with Sara in Term 3
- The Teacher Aide provided a Quick 60 Literacy Intervention in Reading for 4 children
- Denise ran a special intervention for 4 ākonga in literacy
- Rachel Robertson, the Across School Teacher from the CoL provided support for Sara to implement the BSLA programme for those children with additional needs in phonics (12 ākonga). These graphs are included below:



To support the development of phonological awareness in the early years at WHS we are going to use BSLA in Year 1 and 2 consistently from the start of 2024. All ākonga will participate in the programme until they complete the final stage - Set 5.
We will also teach instructional reading, alongside the BSLA programme, building on the work in Term 4 for the children in Year 1 currently.

Mathematics:

Year 4 and 5 have had a significant increase in mathematics since mid year.

This can in part be attributed to the Special Intervention programme, where Denise was able to work directly with 6 Year 4 children and 3 Year 5 children on additional maths support to bridge the gaps.

It is wonderful to have this flexibility to direct the Special intervention programmes to where the biggest needs lie. This was not possible when the 0.2 in staffing was tagged to Reading Recovery.

Teachers were also aware of the dip in achievement following the mid year report and prioritised the maths learning programmes.

Writing:

Writing continues to be an area for further development, as this is the area that we have the most year levels that are under our aim of having 75% or more at or above expectation. Whilst we have seen an increase in achievement from mid year to end of year from all year groups, we need further improvement for ākonga, and especially in Years 4, 7 and 8.

In addition, boys are underachieving in writing, with those below being largely boys.

We might consider a specific target in writing being;

1. Engaging boys in writing
2. Building capability in writing in our Year 7 and 8 class

To support teachers with accurate leveling we did hold a further school wide moderation in Term 4. A next step would be to complete an across school moderation with Parua Bay and / or Onerahi School.

Ākonga Māori:

It may be time to have a target for increasing Māori Achievement in 2024, this will align with the aims of the NZ Curriculum Refresh to give effect to Te Tiriti o Waitangi. During our recent PLD teacher only day, we self identified as a staff that more work is needed in the Te Ao Māori space.

Kelly Mercer
Tumuaki

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

57 Clyde Street
PO Box 627
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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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

