

WAIROA PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1668

Principal: Richard Lambert

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Accountant / Service Provider: Eclipse Solutions 4 Schools Limited



WAIROA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Wairoa Primary 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.

Guy Taylor
Full Name of Presiding Member

Guy Taylor
Signature of Presiding Member

21 May 2024
Date:

Karen Paku
Full Name of Principal

KPaku
Signature of Principal

21 May 2024
Date:

Wairoa Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,719,189	2,656,106	2,936,083
Locally Raised Funds	3	109,026	77,500	88,666
Interest		22,787	-	6,488
Other Revenue		18,614	-	-
Total Revenue		3,869,616	2,733,606	3,031,237
Expenses				
Locally Raised Funds	3	54,350	40,000	34,756
Learning Resources	4	2,815,035	2,216,391	2,231,541
Administration	5	539,938	120,950	391,683
Interest		1,756	-	829
Property	6	497,176	350,428	341,505
Other Expenses	7	2,300	-	-
Total Expense		3,910,555	2,727,769	3,000,314
Net Surplus / (Deficit) for the year		(40,939)	5,837	30,923
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(40,939)	5,837	30,923

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

Wairoa Primary 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		1,423,081	1,423,081	1,380,262
Total comprehensive revenue and expense for the year		(40,939)	5,837	30,923
Contribution - Furniture and Equipment Grant		15,745	-	11,896
Equity at 31 December		1,397,887	1,428,918	1,423,081

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.

Wairoa Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	694,247	816,718	738,769
Accounts Receivable	9	189,413	159,700	192,086
GST Receivable		14,424	15,000	12,810
Prepayments		14,095	13,500	12,534
Inventories	10	15,027	12,500	12,316
Investments	11	101,114	105,000	101,114
Funds Receivable for Capital Works Projects	18	121,419	-	120,434
		<u>1,149,739</u>	<u>1,122,418</u>	<u>1,190,063</u>
Current Liabilities				
Accounts Payable	13	215,072	182,000	229,191
Revenue Received in Advance	14	25,176	500	177
Provision for Cyclical Maintenance	15	3,296	4,000	-
Finance Lease Liability	16	11,784	7,500	4,661
Funds Held in Trust	17	2,009	93,000	3,112
Funds for Resource Teachers of Learning & Behaviour Services	19	84,718	72,000	87,670
Funds Held on behalf of Kahui Ako Cluster	20	-	-	65,798
		<u>342,055</u>	<u>359,000</u>	<u>390,609</u>
Working Capital Surplus/(Deficit)		807,684	763,418	799,454
Non-current Assets				
Property, Plant and Equipment	12	700,937	750,000	689,784
		<u>700,937</u>	<u>750,000</u>	<u>689,784</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	89,663	76,000	60,451
Finance Lease Liability	16	21,071	8,500	5,706
		<u>110,734</u>	<u>84,500</u>	<u>66,157</u>
Net Assets		<u>1,397,887</u>	<u>1,428,918</u>	<u>1,423,081</u>
Equity		<u>1,397,887</u>	<u>1,428,918</u>	<u>1,423,081</u>

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

Wairoa Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,204,694	878,639	1,013,486
Locally Raised Funds		132,022	76,809	84,272
Goods and Services Tax (net)		(1,614)	(2,190)	(9,420)
Payments to Employees		(965,328)	(558,729)	(705,280)
Payments to Suppliers		(326,859)	(337,690)	(218,850)
Interest Paid		(1,756)	-	(829)
Interest Received		21,369	(940)	4,683
Net cash from/(to) Operating Activities		62,528	55,899	168,062
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(48,351)	(81,192)	(53,545)
Purchase of Investments		-	(3,886)	-
Net cash from/(to) Investing Activities		(48,351)	(85,078)	(53,545)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,745	-	11,896
Finance Lease Payments		(3,606)	(21,726)	(2,817)
Funds Administered on Behalf of Other Parties		(70,838)	128,854	(13,335)
Net cash from/(to) Financing Activities		(58,699)	107,128	(4,256)
Net increase/(decrease) in cash and cash equivalents		(44,522)	77,949	110,261
Cash and cash equivalents at the beginning of the year	8	738,769	738,769	628,508
Cash and cash equivalents at the end of the year	8	694,247	816,718	738,769

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

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

Wairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Wairoa Primary 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 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 25b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10–50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

l) 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.

m) 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.

n) Revenue Received in Advance

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

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

o) 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 Revenue and Expense.

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

p) Funds held for Capital works

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

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

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,525,539	838,925	1,185,100
Teachers' Salaries Grants	1,893,448	1,606,956	1,537,564
Use of Land and Buildings Grants	296,730	210,225	213,419
Other Government Grants	3,472	-	-
	3,719,189	2,656,106	2,936,083

The school has opted in to the donations scheme for this year. Total amount received was \$38,222 (2022: \$28,950).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	30,288	18,500	26,764
Curriculum Related Activities - Purchase of Goods and Services	6,865	25,000	23,971
Fees for Extra Curricular Activities	3,489	1,000	419
Trading	30,152	21,000	23,084
Fundraising and Community Grants	6,825	-	61
Other Revenue	31,407	12,000	14,367
	109,026	77,500	88,666
Expenses			
Extra Curricular Activities Costs	1,306	3,000	2,454
Trading	41,151	33,000	26,183
Other Locally Raised Funds Expenditure	11,893	4,000	6,119
	54,350	40,000	34,756
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	54,676	37,500	53,910

Donations include \$21,328 Cyclone Funding from various schools, individuals and businesses to be spent at the school discretion. Bequests include a \$3,573.91 an aquatics grant from First Light Community Trust.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	72,428	107,600	67,531
Equipment Repairs	5,251	3,000	2,114
Information and Communication Technology	10,232	11,500	10,841
Library Resources	576	-	1,349
Employee Benefits - Salaries	2,653,395	2,024,456	2,078,506
Staff Development	8,328	21,500	21,450
Depreciation	64,825	48,335	49,750
	2,815,035	2,216,391	2,237,991



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,114	5,500	6,523
Board Fees	2,915	2,000	2,045
Board Expenses	11,041	2,400	2,204
Communication	7,187	5,000	6,931
Consumables	34,642	22,342	29,202
Operating Lease	4,158	5,500	7,650
Healthy Lunches	344,560	-	231,787
Other	3,320	2,100	2,905
Employee Benefits - Salaries	107,109	65,000	90,448
Insurance	4,706	3,900	4,109
Service Providers, Contractors and Consultancy	13,186	7,208	7,879
	<u>539,938</u>	<u>120,950</u>	<u>391,683</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,098	8,500	9,184
Consultancy and Contract Services	-	2,500	-
Cyclical Maintenance Provision	36,290	20,203	6,011
Grounds	10,072	10,200	4,178
Heat, Light and Water	16,691	12,000	12,227
Rates	5,667	7,800	6,820
Repairs and Maintenance	26,092	5,500	9,225
Use of Land and Buildings	296,730	210,225	213,419
Security	2,263	1,500	2,579
Employee Benefits - Salaries	89,273	72,000	77,862
	<u>497,176</u>	<u>350,428</u>	<u>341,505</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. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
		(Unaudited)	
Impairment of Property, Plant and Equipment	2,300	-	-
	<u>2,300</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	694,247	816,718	738,769
Cash and Cash Equivalents for Statement of Cash Flows	694,247	816,718	738,769

Of the \$694,247 Cash and Cash Equivalents, \$84,718 is held by the School on behalf of the RTM Service. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	90	1,200	186
Receivables from the Ministry of Education	38,481	-	944
Interest Receivable	3,978	3,500	2,560
Banking Staffing Underuse	-	-	38,770
Teacher Salaries Grant Receivable	146,864	155,000	149,626
	189,413	159,700	192,086
Receivables from Exchange Transactions	4,068	4,700	2,746
Receivables from Non-Exchange Transactions	185,345	155,000	189,340
	189,413	159,700	192,086

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,908	2,500	2,482
School Uniforms	13,119	10,000	9,834
	15,027	12,500	12,316

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset	\$	\$	\$
Short-term Bank Deposits	101,114	105,000	101,114
Total Investments	101,114	105,000	101,114

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	570,331	-	-	-	(16,346)	553,985
Furniture and Equipment	44,305	42,036	(2,204)	-	(16,205)	67,932
Information and Communication Technology	45,826	6,335	(96)	-	(19,324)	32,741
Leased Assets	10,179	29,773	-	-	(10,131)	29,821
Library Resources	19,143	134	-	-	(2,819)	16,458
Balance at 31 December 2023	689,784	78,278	(2,300)	-	(64,825)	700,937

The net carrying value of photocopiers and ICT equipment held under a finance lease is **\$29,821 (2022: \$10,179)**

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	784,467	(230,482)	553,985	784,467	(214,136)	570,331
Furniture and Equipment	566,786	(498,854)	67,932	601,314	(557,009)	44,305
Information and Communication Technology	262,092	(229,351)	32,741	342,086	(296,260)	45,826
Motor Vehicles	2,312	(2,312)	-	2,312	(2,312)	-
Leased Assets	109,091	(79,270)	29,821	82,641	(72,462)	10,179
Library Resources	79,689	(63,231)	16,458	79,556	(60,413)	19,143
Balance at 31 December	1,804,437	(1,103,500)	700,937	1,892,376	(1,202,592)	689,784

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	38,450	5,500	52,051
Accruals	4,614	5,500	7,285
Employee Entitlements - Salaries	149,381	152,000	152,016
Employee Entitlements - Leave Accrual	22,627	19,000	17,839
	<u>215,072</u>	<u>182,000</u>	<u>229,191</u>
Payables for Exchange Transactions	215,072	182,000	229,191
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>215,072</u>	<u>182,000</u>	<u>229,191</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	20,713	-	-
Other revenue in Advance	4,463	500	177
	<u>25,176</u>	<u>500</u>	<u>177</u>

15. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	60,451	60,451	54,440
Increase to the Provision During the Year	23,803	20,203	6,011
Use of the Provision During the Year	(3,782)	(654)	-
Other Adjustments (Inflation)	12,487	-	-
Provision at the End of the Year	<u>92,959</u>	<u>80,000</u>	<u>60,451</u>
Cyclical Maintenance - Current	3,296	4,000	-
Cyclical Maintenance - Non Current	89,663	76,000	60,451
	<u>92,959</u>	<u>80,000</u>	<u>60,451</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property Plan reviewed annually by the Board of Trustees.

16. 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	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	11,784	4,500	4,661
Later than One Year and no Later than Five Years	24,366	3,000	5,706
Future Finance Charges	(3,294)	-	-
	<u>32,856</u>	<u>7,500</u>	<u>10,367</u>
Represented by			
Finance lease liability - Current	11,784	4,500	4,661
Finance lease liability - Non Current	21,071	3,000	5,706
	<u>32,855</u>	<u>7,500</u>	<u>10,367</u>

17. Funds held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	2,009	93,000	3,112
	<u>2,009</u>	<u>93,000</u>	<u>3,112</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

	2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
208688 - B ILE Upgrade		(46,128)	-	-	-	(46,128)
219930 - A Re-purpose for LSC		(18,202)	-	(985)	-	(19,187)
221078 - B DLS Works		(56,104)	-	-	-	(56,104)
237780 - C WC Replacement		-	18,316	(18,316)	-	-
Totals		(120,434)	18,316	(19,301)	-	(121,419)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(121,419)

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
A MLE Upgrade		(450)	-	450	-	-
208688 - B ILE Upgrade		(34,236)	-	(11,892)	-	(46,128)
219930 - A Re-purpose for LSC		(9,184)	-	(9,018)	-	(18,202)
221078 - B DLS Works		(56,104)	-	-	-	(56,104)
225573 - A Fire & Security Panels		2,100	-	(2,100)	-	-
233236 - LSPM Fencing		-	7,720	(7,720)	-	-
Totals		(97,874)	7,720	(30,280)	-	(120,434)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(120,434)

19. Funds for Resouce Teachers of Maori Services (RTM)

Wairoa Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Maori to its cluster of schools.

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held at Beginning of the Year	87,670	89,670	73,703
<i>Revenue</i>			
Administration Grant	3,615	3,530	3,518
Travel Grant	13,014	12,500	12,665
	<u>16,629</u>	<u>16,030</u>	<u>16,183</u>
Total Funds Available	104,299	105,700	89,886
<i>Expenses</i>			
Administration	3,926	6,500	326
Equipment	598	2,800	-
Other Expenses	4	800	-
Professional Development	12,272	16,300	109
Resources	1,457	3,800	86
Stationery	101	500	198
Travel	1,223	3,000	1,497
	<u>19,581</u>	<u>33,700</u>	<u>2,216</u>
Funds Held at Year End	<u>84,718</u>	<u>72,000</u>	<u>87,670</u>

20. Funds Held on Behalf of Cluster

Wairoa Primary School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held at Beginning of the Year	65,798	65,798	73,652
Funds Received from Cluster Members	12,174	12,000	12,174
Funds Received from MoE	-	-	13,393
Total funds received	77,972	77,798	99,219
Funds Spent on Behalf of the Cluster	28,371	28,000	33,421
Funds remaining	49,601	49,798	65,798
Distribution of Funds			
Frasertown School	49,601	49,798	
Funds Held at Year End	<u>-</u>	<u>-</u>	<u>65,798</u>

21. Related Party Transactions

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

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

22. 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	2,915	2,045
<i>Leadership Team</i>		
Remuneration	527,949	577,223
Full-time equivalent members	5	5
Total key management personnel remuneration	<u>530,864</u>	<u>579,268</u>

There are four members of the Board excluding the Principal. The Board had held eight full meetings and one special meeting of the Board in the year. The Board also has Finance (one member) and Property (one member) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	180 - 190	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Principal 2

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	30 - 40	-
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	4	4
110 - 120	3	-
	<u>7</u>	<u>4</u>

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

23. 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	\$0	\$0
Number of People	-	-

24. Contingencies

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

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.

25. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$40,476 (2022:\$41,463) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
208688 - B toilet upgrade, replace fire alarms & replace swimming pool fence	350,650	313,317	37,333
219930 - A re-purpose to Accommodate LSC	82,500	86,013	(3,513)
221078 - Block B DQLS Works	189,030	182,374	6,656
Total	622,180	581,704	40,476

(b) Operating Commitments

As at 31 December 2023 the Board did not have any Operating Commitments.

The total lease payments incurred during the period were \$nil (2022: \$nil).

26. 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	694,247	816,718	738,769
Receivables	189,413	159,700	192,086
Investments - Term Deposits	101,114	105,000	101,114
Total Financial Assets Measured at Amortised Cost	<u>984,774</u>	<u>1,081,418</u>	<u>1,031,969</u>

Financial Liabilities Measured at Amortised Cost

Payables	215,072	182,000	229,191
Finance Leases	32,855	16,000	10,367
Total Financial Liabilities Measured at Amortised Cost	<u>247,927</u>	<u>198,000</u>	<u>239,558</u>

27. Events After Balance Date

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

28. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAIROA PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Wairoa Primary School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 21 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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 , 27 to 36, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Wairoa Primary School

Kiwisport Report

For the year ended 31 December 2023

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$1,036 (excluding GST). The funding was spent on sports fees and equipment.

The number of students participating in organised sport continues to be at excellent levels.

Wairoa Primary School

Statement of Compliance with Employment Policy

For the year ended 31 December 2023

For the year ended 31st December 2023 the Wairoa Primary 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



School Name:	Wairoa Primary School 2024	School Number:	1668
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Strategic Aim:	Track, analyse and utilise effectively the data of all students in order to raise and maintain achievement in relation to New Zealand Curriculum levels and Marautanga (according to chronological age and corresponding levels). Actions from 2022 AOV
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Annual Aim:	<p>Actions moving into 2023</p> <p>Tier 1 -students who are not achieving and have identified learning and behavioural needs will continue to receive 'targeted support' appropriate to their ability. Tier 2 –students: Identify neurodiversity of students within our school and targeting lessons / programs to meet their specific needs (moving from Below to At / Above); cater for their diverse learning styles as a tool to improving their learning outcomes – understanding Neurodivergent tamariki / inclusive practices: https://inclusive.tki.org.nz/guides/leading-schools-that-include-all-learners/ https://www.verywellhealth.com/neurodivergent-5216749 https://www.pbisworld.com/</p> <p>Tier 3 - Accelerate learning for those At and Above. SENCO – We have over half of our learners on the Learning Support / Wellbeing Register;</p> <table border="1" data-bbox="311 654 758 981"> <thead> <tr> <th colspan="5">Writing 2022 EOY</th> </tr> <tr> <th></th> <th>Total</th> <th>AAB</th> <th>B</th> <th>WB</th> </tr> </thead> <tbody> <tr><td>Y0</td><td>24</td><td>19</td><td>2</td><td>3</td></tr> <tr><td>Y1</td><td>43</td><td>19</td><td>24</td><td>0</td></tr> <tr><td>Y2</td><td>30</td><td>17</td><td>5</td><td>8</td></tr> <tr><td>Y3</td><td>28</td><td>16</td><td>8</td><td>4</td></tr> <tr><td>Y4</td><td>30</td><td>18</td><td>7</td><td>5</td></tr> <tr><td>Y5</td><td>34</td><td>18</td><td>9</td><td>7</td></tr> <tr><td>Y6</td><td>40</td><td>23</td><td>13</td><td>4</td></tr> <tr><td>Y7</td><td>5</td><td>2</td><td>0</td><td>3</td></tr> <tr><td></td><td>234</td><td>132</td><td>68</td><td>34</td></tr> <tr><td></td><td></td><td>56.41%</td><td>29.06%</td><td>14.53%</td></tr> <tr><td></td><td></td><td></td><td></td><td>100%</td></tr> </tbody> </table> <p>2023 plan. (See Literacy Plan)</p>	Writing 2022 EOY						Total	AAB	B	WB	Y0	24	19	2	3	Y1	43	19	24	0	Y2	30	17	5	8	Y3	28	16	8	4	Y4	30	18	7	5	Y5	34	18	9	7	Y6	40	23	13	4	Y7	5	2	0	3		234	132	68	34			56.41%	29.06%	14.53%					100%
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		56.41%	29.06%	14.53%																																																														
				100%																																																														

Target:	<p>Goals for 2023</p> <ul style="list-style-type: none"> • Improve targeted assessment • AFL refresh • 85% of Children in T3 AAB • Re-establish across school writing conventions <p>Teacher Inquiry – stringent focus on this to address equity and excellence moving forward. Connections between experiences and writing to be strengthened with the goal of making the writing come alive. (Everyday writing, for a purpose.) Further development of Sentence Train- Writer's Toolbox Next level/steps Steps Web- to be targeted to Junior children and senior target/priority pupils who have Teacher aide support. Value of Structured Literacy evident to staff and Literacy Leader. However, the training was so late in the year; this will be explored further moving into 2023. Also, the cost of Structured Literacy is a barrier so Richard has approached Taiwhenua on behalf of our Kahui Ako to have the residue putea from Whanau / Attendance and Engagement used to support all schools with resources. The students who are not achieving and have identified learning and behavioural needs, will need to be continued to be monitored and alternative learning and support explored for them to make progress at their level. Provide PLD to increase the ability of Kaiako to use Online learning platforms to promote pangarau in class. - (Karen Paku) External moderation- Louise Kepa and interaction between other local reo kura to continue. Online Learning platforms – Mathletics; Matific https://www.matific.com/nz/en-nz/home/ Teacher Inquiry – stringent focus on this to address equity and excellence moving forward. Attendance: Develop a plan to effectively deal with consistent “intermittent” absenteeism. (e.g., tamariki who are absent every Monday/Friday). Noted loss of learning when pupils are also consistently late and picked up early impacting on progress and achievement. Closer monitoring of children who arrive late/leave early or have frequent absences. Engagement to be measured- possibilities: https://www.nzcer.org.nz/system/files/journals/set/downloads/set2015_3_058.pdf Me and My School Survey to measure Engagement. https://www.nzcer.org.nz/tests/me-and-my-school University of Canterbury SAES https://www.canterbury.ac.nz/cam/assessment/attitude-and-engagement-surveys/saes-7-10/ Continuing Focus on Health and Wellbeing. Developing a LEARNING CULTURE with HOME: Homework; Parental Engagement Developing a LEARNING CULTURE in SCHOOL: AFL strategies; development of learner agency; agentic teacher (Student ownership of their learning) Steps Web- licences only being recommended for snr Target/priority pupils who work with TA and Juniors OR if requested by a parent. Seesaw will not be renewed in 2023. Mathletics- will continue Facebook- will continue School Links- will continue. PLD: promote and develop teachers' capacity and capability with STEAM school wide. Teacher Inquiry – stringent focus on this to address equity and excellence moving forward.</p>
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Baseline Data:	Click here to record your baseline data. This is your starting point and will allow you to measure your progress through the year.
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Annual Plan 2023 – 2024 Wairoa Primary School

Curriculum: Developing a **Culture of Learning** so 85% of tamariki at WPS are achieving At or Above NZC (a kainga me a kura).

Annual Objective

1.1 Assessment for Learning

Action Plan What needs to be done to meet our Objective	Resources	Responsibility / Timeframe	Monitoring / Reporting	Review and Acton: Term 1 - 4
Using WALT, WILT, success criteria, feedback and student voice to increase student agency.	AFL Resource Bank (WPS see MLD) See https://assessment.tki.org.nz/Assessment-for-learning	SLT – Weekly (Cluster Meetings) LL – Staff meeting x 3; Cluster Meeting x 2; Curriculum Meeting x 2.	SLT: Monitor teacher planning (Weekly); P / DP / LL: Observations 2 – 3 times / year. SLT: Obtain Student Voice – monitor and report back to teachers. LL – Check student Modelling Books (as per Lit Implementation doc).	T1-2 Staff meetings were held to refresh AFL practises. Cluster visits were made by Lit Leader. T2 – Principal / DP completed whole school Observations; focus on use of AFL strategies – consistency across the school (adaptation for Rumaki). T2 – Lit Leader continued with Monitoring of Modelling Books (see Report). • Mid Year Literacy Report

1.1 Assessment for Learning Analysis

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Lit Leader went to each Cluster and to Staff Meetings to discuss what a WALT is and how to set up planning and include WALTs within modelling books.</p> <p>Some staff meetings were focussed on bringing modelling books to the hui and shared how they used WALTs in their planning.</p> <p>Each class used Modelling books and there were some people who used a combination of digital modelling books as well as actual scrapbooks.</p>	<p>Teachers created modelling books. For some teachers they had modelling books for each group of students they had.</p> <p>Shared WALTs and modelling books in the staff hui.</p> <p>Shared WALTs were present in the classroom display areas and planning.</p>	<p>Teachers showed how they were creating WALTs, Success Criteria in their lessons. Students were able to articulate what they were learning. As the year progressed the students in some classes started to help co-construct the success criteria.</p> <p>But did having shared WALTs help develop student voice and student agency?</p> <p>Some classes began to encourage students to make suggestions about where their learning was going and some students were included in the planning of the lessons they were getting.</p> <p>Students were encouraged to ask questions they had at the end of the lesson and clarify any misconceptions. There were instances that they needed to make learning more specific to their own students prior knowledge and use relevant contexts to teach.</p> <p>New teachers started throughout the year and expectations of planning and using WALTs accessing examples would be helpful for new staff.</p> <p>I think that getting 85% of all students at AT or AB will be difficult and I think that a realistic goal would be to move students 2 phases within one year in reading, writing and maths.</p>	<p>WALTs are embedded into planning in most classes.</p> <p>Listening to student voice and incorporating that into their classroom learning is important.</p> <p>Identifying what student agency is and teaching them basic troubleshooting skills, developing strong routines and giving the students choice in their learning is important.</p> <p>Students will need to identify their own strengths and learn how to use these in the classroom. Mana maps</p> <p>Including WALTs is the beginning of explicit teaching.</p> <p>Developing independence and identifying strategies to solve problems or seek help will help student manage themselves.</p> <p>Developing an assessment or ongoing review tool.</p> <p>Feedback needs to be relevant and timely and focussed around the WALT.</p>

Action 2024

Annual Objective Curriculum: Implement a consistent achievement management tool in the Auraki to support monitoring and progress.

2.1 PACT- implementation of PACT School wide.

Action Plan: What needs to be done to meet our Objective	Resources	Responsibility / Timeframe	Monitoring / Reporting	Review and Acton
Internal PLD on the use of PACT History – To address our deficiency in tracking and monitoring our student achievement (Post-National Standards), we have explored PaCT for the past 3 years with external providers. In 2022 we employed two teachers who were proficient with PaCT.	Whaea Kirstie leading PLD; https://curriculumprogressions.education.govt.nz/pact/learn-about-pact/	SLT/Principal 4 year implementation plan. 2022- Introduced Senior school trialled 2 classes, Maths 2 classes 2023 Senior- All classes Maths and English Juniors- English only	SLT and PACT Leader BOT Curriculum Leads Literacy and Maths	Term 1 – Although Kirstie was off for 5 weeks in Term 1 due to the disaster, commendably teachers in the Senior Cluster continued working through the SETS of PaCT; confidence in the tool has developed even with Chan who is very new to PaCT. Our Junior Cluster are being supported by Lynn who was introduced to PaCT with Kirstie's support last year. Term 2 Kirstie has a set time in Staff Meeting to unpack PaCT more and upskill all of us with it. Majority of teachers are seeing it as a tool to help them make dependable judgments about students' achievement (evident in Mid-Year data analysis). Also they are using it to track progress in reading, writing, and mathematics.
Develop Implementation with fidelity: Teachers to be using PACT in class to inform teaching practises and be able to identify next learning steps.	PACT Resource Folders; Online Platform Curriculum overview	All teachers	PaCT Leader 15 min oversight weekly meetings. PaCT Reporting to SLT of progress. P / DP attend meetings and conduct observations termly.	Curriculum Refresh Update: As the curriculum continues to be refreshed and updated, the PaCT tool aligns with the changes. Kirstie will stay astride of this and update staff as the year moves on. Refer to TAI for individual teachers (moving into Term 3).

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
PACT was used in the Senior classes.	Teachers using PACT were able to make clear	Some students within a class were not	Because our Seniors who are Years

<p>Term 1 – Although Kirstie was off for 5 weeks in Term 1 due to the disaster, commendably teachers in the Senior Cluster continued working through the SETS of PaCT; confidence in the tool has developed even with Chan who is very new to PaCT.</p> <p>Our Junior Cluster are being supported by Lynn who was introduced to PaCT with Kirstie’s support last year.</p> <p>Term 2</p> <p>Kirstie has a set time in Staff Meeting to unpack PaCT more and upskill all of us with it.</p> <p>Majority of teachers are seeing it as a tool to help them make dependable judgments about students’ achievement (evident in Mid-Year data analysis).</p> <p>Curriculum Refresh Update: As the curriculum continues to be refreshed and updated, the PaCT tool aligns with the changes. Kirstie will stay astride of this and update staff as the year moves on. Refer to TAI for individual teachers (moving into Term 3).</p>	<p>judgements of where they saw their student progressing.</p> <p>Working through each set guided the teachers to see the progressions in their teaching.</p> <p>Coverage of all topics were better because teachers were able to see what each topic had in it.</p> <p>We applied to recapitate our school. Unfortunately, our students are reclassified as Year 6s but they needed to know what Year 7 and 8s needed to cover in the year 7 and 8 curriculum .</p> <p>Juniors found it difficult because you have to teach all sets within the level. They felt that they could not add their students as Level 1 because their students weren’t working at Level 1 they were working at Level 0 but PACT does not have this provision.</p>	<p>able to be added into PACT. Some classes had missing students.</p> <p>More PLD is needed to implement PACT and understand how to make judgements correctly.</p> <p>Only the Senior Cluster did PACT. Some of the Juniors teachers who could get their students on to PACT the experimented with Maths only.</p> <p>Other forms of assessment were used to gauge where students were working at or what they already knew.</p> <p>In the Rumaki: Running records Pangarau: Poutama tau: iKan Diagnostic testing was completed at the end of the term. In one class Number of the day which is a website was completed by students. This allowed the teacher to group their needs. Room 11: Uses the Maths progressions and guidelines for Whanaketanga.</p> <p>Tuhituhi: Manutuhituhi was used and diagnostic and post testing was carried out. Te Ara Matatini o te Rep is used as a guide and this has some examples of writing. Literacy progressions were used. It was noted that it was important to build vocab and focus on sentence structure for 0-2 and provide lots of experience for the students to write about.</p> <p>Room 10: uses readers as examples of writing. Oral language is used - Tahi Akina: which is an intervention for Te Reo a waha and tuhi korero.</p>	<p>6-8 can not get the next step after Year 6. We have decided that until our application for recapitation is approved we can not use PACT as an assessment tool.</p> <p>Assessment will need to be a combination of standardised testing, observations, feedback from the teacher and student will be taken into account when making termly overall teacher judgements.</p> <p>Tracking sheet will also be given where teachers can track where the students are going in Maths, Reading and Writing.</p> <p>These will also be recorded on Assessment tracker tool that will have OTJs, and track the progress of every child in Reading, Writing and Maths.</p>
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1.2 Stringent focus on Teacher Inquiry (TAI)

Action Plan What needs to be done to meet our Objective	Resources	Responsibility / Timeframe	Monitoring / Reporting	Review and Acton: Term 1 - 4
<p>Teachers to use TAI technique / strategies to accelerate student learning.</p>	<p>WPS Professional Inquiry model; Inquiry Linear Model; Spiral of Inquiry (see Strategic Direction doc online).</p>	<p>Principal All – Weekly / Fortnightly</p>	<p>P – Even Weeks with all SLT SLT fortnightly with Cluster Kaiako DP / SENCO - ATs – Student Teachers.</p>	<p>T1 – Model/s shared with new staff but also ‘refresh’ for existing staff; drilling down to establish: what the specific needs of the kaiako are... what the specific needs of the tamariki are... what actions are required to accelerate learning.</p> <p>T2 – Staff and Cluster meetings: Evidence of TAI discussed at hui; sharing effective practice; Discussed during observation FB sessions – clear evidence of use for Priority and Target Students; broader use for whole class needed moving into T3.</p> <p>T3 - Staff and Cluster meetings: Cluster review Evidence of TAI discussed at hui; sharing effective practice; Discussed during observation FB sessions – clear evidence of use for Priority and Target Students; broader use for whole class needed moving into T3.</p>

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
	<p>Part of staff meeting and cluster meetings were supposed to be dedicated to the PGC.</p> <p>Teacher as Inquiry: Teachers were getting confused with Teaching using Inquiry and Teaching As Inquiry to improve their practice.</p> <p>In Cluster meetings people shared best practices and how to deal with certain problems of practice.</p> <p>In Term 4, impetus was lost due to the</p>	<p>In Term 4, impetus was lost due to the changing of Principals. The focus was on management rather than learning.</p>	<p>Continue to develop and consolidate a shared understanding of the Professional growth cycle so that it is imbedded in their teaching practice.</p> <p>Having a set place where teachers can celebrate collectively and also discuss issues they are having in their teaching and learning, identifying possible solutions.</p>

	changing of Principals .		<p>Cross Cluster Mentor groups: Teachers are acting as mentors to Beginning Teachers and the Te Rito Maioha students have Associate Teachers.</p> <p>Teachers are looking for PLD to suit the needs of their classes.</p> <p>Teachers will be reviewing their practice at their Cluster meetings.</p>
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1.3 STEAM

Action Plan What needs to be done to meet our Objective	Resources	Responsibility / Timeframe	Monitoring / Reporting	Review and Acton: Term 1 - 4
To be taught school wide and linked to curriculum areas. Inquiry and Integrated Program Explicitly linked to written language. Enriching writing through real life experiences/activities.	SLT	All	To be evidenced in long term plans, inquiry plans and class teaching.	<p>T1 – SLT presented LTP / TP showing how STEAM will be incorporated / evidenced through the year; Kirstie (PaCT Leader) completed and shared Integrated Teaching and Planning Overview for Curriculum Level 2 – 3; will continue in T2. T1 – Integrated approach to writing evidenced (Digital presentation of Cyclone – personal stories and experiences):</p>  <p>T2 – Observations: Juniors / Rumaki – STEM evidenced during Obs in planning, teaching and learning; ARTS is the area of focus as a next step – transferring learning of rockets, planets, etc. Into dance, waiata, etc. Seniors – STEAM evidenced in Food and Digital Tech; covered in Persuasive Writing and District Speech Competition.</p>

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
In some classes, integration of inquiry with a focus on science or art was implemented. Junior Cluster had Growth as a focus, and teaching about	Some teachers are teaching aspects of STEAM. There are pockets of practice that were focussed in STEAM.	Our staff haven't had a lot of professional development. Most teachers have aspects of STEAM integrated into their planning.	To enrich our teaching we need to integrate STEAM into all of our programmes. We need to incorporate Inquiry with a STEAM focus. We need to look at our Our WALTs become more explicit.

1.4 Digital technologies

Action Plan What needs to be done to meet our Objective	Resources	Responsibility / Timeframe	Monitoring / Reporting	Review and Acton: Term 1 - 4
Weekly schoolwide programme teaching computer basics so pupils are technologically capable with laptops/tablets	Darren Doull Miss D – Tech Lead	All Year Miss D https://nzcurriculum.tki.org.nz/The-New-Zealand-Curriculum/Technology/Progress-outcomes	Miss D Curriculum Tech Team – 2 x Term	BOT: Miss D – Board approved purchase of additional devices so we have a 1:2 ratio in all classes from Year 2; All senior students loaded to Office 365 with emails and access to features. Darren – Integrated lessons being taught that aligns with class program (e.g., Speeches presented on Digital Platform). Wairoa Primary Technology Report Term 2 2023.docx Acer refurbished 17 damaged laptops at no cost.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Darren took a group of 10 boys and taught the basics of powerpoint, Scratch and how to use Microsoft Teams. What's your story? Powerpoint basics Miss D worked with a group of students and taught them how to use powerpoint. Students created what is their story and created their own stories.	Term1: 10 students learned about coding. Learned how to code. Darren was taught how we will be using Teams and how to teach the different tools in teams. He taught Teams to some Senior students.	Darren didn't want to teach Junior student and found it difficult to be responsive to the needs of our students.	Staff notices, weekly notices and meetings will be on Teams to increase the capability and the communication skills within the staff. Using Teams will be remodelling being technologically capable. An Intranet will be created that will be a place for resources for teachers to access and share information. The school will be split into four Clusters:

			<p>Junior Cluster: 9,8,5,6 Middle Cluster: 1, 4, 14, 2 Senior Cluster: 13, 15, 16 Rumaki: 10, 11, 12</p> <p>IT devices will be purchased: 50 chromebooks - 10 per class in Middle Cluster and 12 ipads spread throughout the school.</p> <p>4 Interactive smart tv will be bought one in Rm 13, 2, 12, 1 These classes will be integrating technology into their classroom programme.</p> <p>Stepsweb, Mathletics, Seesaw, Minecraft will be integrated into class programmes.</p>
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Action 2024

4.1 BOT to receive external PLD to support with the implementation of NELPS.

Action Plan: What needs to be done to meet our Objective	Resources	Responsibility / Timeframe	Monitoring / Reporting	Review and Action
4.1 BOT to receive external PLD to support with support with the implementation of NELPS.	MOE Advisor NZSTA PLD Evaluation Associates	BOT Principal	BOT	Termly Contact made by Principal with Advisor; Principal trialling NELP reporting tool with BOT Term 3 – Rebecca Trafford to begin working with BOT (mid to late term 3).
4.2 To replace NAGS with NELPS in the Annual Plan		Principal	Principal Report to BOT alongside annual plan.	As above.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Post cyclone there were no NZSTA PLD in Wairoa.	NELPS were explained, discuss and incorporated in BOT minutes and NELPS were included in the Annual Plan.	NELPS were explained, discuss and incorporated in BOT minutes and NELPS were included in the Annual Plan.	BOT will need to revisit and look for PLD from NZSTA with guidance from Evaluation Associates.

Planning for next year:

MANA	<input type="checkbox"/> Students will need to identify their own strengths and learn how to use these in the classroom. Mana maps <input type="checkbox"/> Developing independence and identifying strategies to solve problems or seek help will help student manage themselves. <input type="checkbox"/> Continue to develop and consolidate a shared understanding of the Professional growth cycle so that it is imbedded in their teaching practice.
HONONGA: Connections	<input type="checkbox"/> Listening to student voice and incorporating that into their classroom learning is important. <input type="checkbox"/> These classes will be integrating technology into their classroom programme. <input type="checkbox"/> IT devices will be purchased: 50 chromebooks - 10 per class in Middle Cluster and 12 ipads spread throughout the school. <input type="checkbox"/> 4 Interactive smart tv will be bought one in Rm 13, 2, 12, 1 <input type="checkbox"/> The school will be split into four Clusters: <ul style="list-style-type: none"> <input type="checkbox"/> Junior Cluster: 9,8,5,6 <input type="checkbox"/> Middle Cluster: 1, 4, 14, 2 <input type="checkbox"/> Senior Cluster: 13, 15, 16 <input type="checkbox"/> Rumaki: 10, 11, 12 <input type="checkbox"/> Lean a Hand: Awhi mai! Awhi Atu! <input type="checkbox"/> Staff notices, weekly notices and meetings will be on Teams to increase the capability and the communication skills within the staff. <input type="checkbox"/> Using Teams will be remodelling being technologically capable. <input type="checkbox"/> An Intranet will be created that will be a place for resources for teachers to access and share information. <input type="checkbox"/> Having a set place where teachers can celebrate collectively and also discuss issues they are having in their teaching and learning, identifying possible solutions. <input type="checkbox"/> Develop Cross Cluster Mentor groups where Teachers can share their ideas. <input type="checkbox"/> Teachers are acting as mentors to Beginning Teachers and the Te Rito Maioha students have Associate Teachers.
AKO: Teaching & Learning	<input type="checkbox"/> Identifying what student agency is and teaching them basic troubleshooting skills, developing strong routines and giving the students choice in their learning is important. <input type="checkbox"/> Stepsweb, Mathletics, Seesaw, Minecraft will be integrated into class programmes. <input type="checkbox"/> Our WALTs become more explicit. <input type="checkbox"/> Including WALTs in their lessons to encourage explicit teaching. <input type="checkbox"/> Feedback needs to be relevant and timely and focussed around the WALT. <input type="checkbox"/> Assessment will need to be a combination of standardised testing, observations, feedback from the teacher and student will be taken into account when making termly overall teacher judgements. <input type="checkbox"/> Developing an assessment or ongoing review tool. <input type="checkbox"/> Tracking sheet will also be given where teachers can track where the students are going in Maths, Reading, Writing and OTJs. <input type="checkbox"/> Teachers are looking for PLD to suit the needs of their classes. <input type="checkbox"/> Teachers will be reviewing their practice at their Cluster meetings. <input type="checkbox"/> To enrich our teaching we need to integrate STEAM into all of our programmes. We need to incorporate Inquiry with a STEAM foci. <input type="checkbox"/> Students will move two phases in a year.

Teachers, students and whanau will have robust learning discussions.



Wairoa Primary

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Wairoa Primary recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Wairoa Primary is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Wairoa Primary works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Wairoa Primary aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Wairoa Primary actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** [↗](#).

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Wairoa Primary has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** [↗](#)
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** [↗](#)
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** [↗](#)

Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

Last review	Term 4 2022
Topic type	Core
