

WHENUAPAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1572

Principal: Adam Cels

School Address: 14 Airport Road, Whenuapai 0618, Auckland

School Postal Address: 14 Airport Road, Whenuapai 0618, Auckland

School Phone: 09 416 8779

School Email: office@whenuapai.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Greg Berry		Elected	Staff Rep	Jun-22
Ivan Millan		Co-Opted	Parent Rep	Jun-22
James Hutchins		Elected	Parent Rep	May-21
Jane McLean		Elected	Parent Rep	Jun-22
Michael Farac		Elected	Presiding Member	Jun-22
Mike Leonard		Elected	Parent Rep	Jun-22
Raewyn Matthys-Morris		Appointed	Principal	Resigned Dec 2021
Tineka Joustra		Elected	Parent Rep	Jun-22
Adam Cels		Appointed	Principal	Current

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

WHENUAPAI SCHOOL

Annual Report - For the year ended 31 December 2021

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Whenuapai School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Michael Fearce
Full Name of Presiding Member

Adam Cels
Full Name of Principal

M. Fearce
Signature of Presiding Member

AC
Signature of Principal

31/5/2022
Date:

31/5/2022
Date:

Whenuapai School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,669,497	2,921,965	3,396,247
Locally Raised Funds	3	193,246	239,510	148,398
Interest Income		1,360	2,500	2,246
		<u>3,864,103</u>	<u>3,163,975</u>	<u>3,546,891</u>
Expenses				
Locally Raised Funds	3	115,694	133,475	79,983
Learning Resources	4	2,555,633	1,858,677	2,221,319
Administration	5	257,371	251,902	226,643
Finance		3,866	3,850	3,837
Property	6	790,780	854,821	904,510
Depreciation	11	95,980	84,500	87,913
Loss on Disposal of Property, Plant and Equipment		2,238	-	-
		<u>3,821,562</u>	<u>3,187,225</u>	<u>3,524,205</u>
Net Surplus / (Deficit) for the year		42,541	(23,250)	22,686
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>42,541</u>	<u>(23,250)</u>	<u>22,686</u>

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

Whenuapai School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	201,890	231,498	248,248
Accounts Receivable	8	162,381	224,148	224,148
GST Receivable		10,773	23,976	23,976
Prepayments		3,926	18,291	18,291
Inventories	9	1,776	3,242	3,242
Investments	10	200,252	-	-
		580,998	501,155	517,905
Current Liabilities				
Accounts Payable	12	217,943	172,810	172,814
Revenue Received in Advance	13	21,679	45,520	45,520
Provision for Cyclical Maintenance	14	70,399	48,638	48,638
Finance Lease Liability	15	23,349	20,301	20,301
Funds held for Capital Works Projects	16	5,757	3,919	3,919
		339,127	291,188	291,192
Working Capital Surplus/(Deficit)		241,871	209,967	226,713
Non-current Assets				
Property, Plant and Equipment	11	536,355	539,864	546,365
		536,355	539,864	546,365
Non-current Liabilities				
Provision for Cyclical Maintenance	14	38,883	93,615	93,615
Finance Lease Liability	15	20,639	22,803	22,803
		59,522	116,418	116,418
Net Assets		718,704	633,413	656,663
Equity		718,704	633,413	656,663

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

Whenuapai School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January	656,663	656,663	626,363
Total comprehensive revenue and expense for the year	42,541	(23,250)	22,686
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	19,500	-	7,614
Equity at 31 December	718,704	633,413	656,663
Retained Earnings	718,704	633,413	656,663
Equity at 31 December	718,704	633,413	656,663

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.

Whenuapai School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		887,390	776,977	817,773
Locally Raised Funds		193,396	210,200	137,859
Goods and Services Tax (net)		13,203	(36,752)	(36,752)
Payments to Employees		(439,716)	(334,263)	(369,821)
Payments to Suppliers		(501,998)	(559,514)	(377,923)
Interest Paid		(3,866)	(3,850)	(3,837)
Interest Received		847	2,500	2,246
Net cash from/(to) Operating Activities		149,256	55,298	169,545
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(65,109)	(180,893)	(141,343)
Purchase of Investments		(200,252)	-	
Net cash from/(to) Investing Activities		(265,361)	(180,893)	(141,343)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,886	-	7,614
Finance Lease Payments		(19,977)	(5,064)	(21,528)
Funds Administered on Behalf of Third Parties		77,838	(209,317)	(285,317)
Net cash from/(to) Financing Activities		69,747	(214,381)	(299,231)
Net increase/(decrease) in cash and cash equivalents		(46,358)	(339,976)	(271,029)
Cash and cash equivalents at the beginning of the year	7	248,248	571,474	519,277
Cash and cash equivalents at the end of the year	7	201,890	231,498	248,248

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Whenuapai School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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 to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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 twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

n) Revenue Received in Advance

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

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

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

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

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	659,248	609,324	574,402
Teachers' Salaries Grants	2,189,502	1,555,013	1,947,900
Use of Land and Buildings Grants	569,605	622,696	687,803
Other MoE Grants	251,142	134,932	186,142
	<u>3,669,497</u>	<u>2,921,965</u>	<u>3,396,247</u>

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	76,235	91,125	61,229
Curriculum related Activities - Purchase of goods and services	3,068	5,760	2,712
Fees for Extra Curricular Activities	78,168	97,425	28,332
Trading	13,974	25,200	21,491
Fundraising & Community Grants	21,801	20,000	34,634
	<u>193,246</u>	<u>239,510</u>	<u>148,398</u>
Expenses			
Extra Curricular Activities Costs	93,702	106,775	41,031
Trading	13,821	19,200	28,757
Fundraising and Community Grant Costs	8,171	7,500	10,195
	<u>115,694</u>	<u>133,475</u>	<u>79,983</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>77,552</u>	<u>106,035</u>	<u>68,415</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	73,828	90,532	39,876
Equipment Repairs	1,459	2,500	1,362
Library Resources	2,110	1,500	1,421
Employee Benefits - Salaries	2,453,069	1,730,945	2,156,483
Staff Development	25,167	33,200	22,177
	<u>2,555,633</u>	<u>1,858,677</u>	<u>2,221,319</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,810	6,800	6,980
Board Fees	2,725	3,400	4,270
Board Expenses	2,411	4,500	1,030
Communication	5,616	4,200	4,385
Consumables	55,944	71,000	58,088
Operating Lease	530	-	665
Other	20,622	26,748	15,153
Employee Benefits - Salaries	138,755	113,700	116,315
Insurance	6,552	6,554	5,785
Service Providers, Contractors and Consultancy	15,406	15,000	13,972
	<u>257,371</u>	<u>251,902</u>	<u>226,643</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	67,330	63,000	61,173
Cyclical Maintenance Provision	22,874	56,000	43,770
Grounds	20,129	14,500	8,807
Heat, Light and Water	26,459	24,000	28,505
Rates	124	125	125
Repairs and Maintenance	30,507	21,500	21,433
Use of Land and Buildings	569,605	622,696	687,803
Security	3,206	6,000	5,602
Employee Benefits - Salaries	50,546	47,000	47,292
	<u>790,780</u>	<u>854,821</u>	<u>904,510</u>

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

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	201,890	231,498	248,248
Cash and cash equivalents for Statement of Cash Flows	<u>201,890</u>	<u>231,498</u>	<u>248,248</u>

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

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	76,991	76,991
Interest Receivable	513	-	-
Teacher Salaries Grant Receivable	161,868	147,157	147,157
	<u>162,381</u>	<u>224,148</u>	<u>224,148</u>
Receivables from Exchange Transactions	513	76,991	76,991
Receivables from Non-Exchange Transactions	161,868	147,157	147,157
	<u>162,381</u>	<u>224,148</u>	<u>224,148</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	1,776	3,242	3,242
	<u>1,776</u>	<u>3,242</u>	<u>3,242</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	200,252	-	-
Total Investments	<u>200,252</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	193,282	-	-	-	(7,273)	186,009
Furniture and Equipment	269,708	33,164	-	-	(47,509)	255,362
Information and Communication Technology	18,684	28,988	-	-	(16,294)	31,379
Leased Assets	42,264	23,345	-	-	(22,041)	43,567
Library Resources	22,427	2,712	(2,238)	-	(2,863)	20,038
Balance at 31 December 2021	<u>546,365</u>	<u>88,209</u>	<u>(2,238)</u>	<u>-</u>	<u>(95,980)</u>	<u>536,355</u>

The net carrying value of equipment held under a finance lease is \$43,567 (2020: \$42,264)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	290,918	(104,909)	186,009	290,918	(97,636)	193,282
Furniture and Equipment	684,044	(428,682)	255,362	650,880	(381,172)	269,708
Information and Communication Technology	393,402	(362,023)	31,379	364,413	(345,729)	18,684
Leased Assets	78,068	(34,501)	43,567	74,207	(31,943)	42,264
Library Resources	72,059	(52,021)	20,038	77,036	(54,609)	22,427
Balance at 31 December	1,518,491	(982,136)	536,355	1,457,454	(911,089)	546,365

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	28,750	12,950	12,954
Accruals	8,450	6,980	6,980
Banking Staffing Overuse	10,806	-	-
Employee Entitlements - Salaries	161,868	147,157	147,157
Employee Entitlements - Leave Accrual	8,069	5,723	5,723
	217,943	172,810	172,814
Payables for Exchange Transactions	217,943	172,810	172,814
	217,943	172,810	172,814

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	21,679	45,520	45,520
	21,679	45,520	45,520

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	142,253	142,253	98,483
Increase/ (decrease) to the Provision During the Year	22,874	56,000	87,540
Use of the Provision During the Year	(55,845)	(56,000)	(43,770)
Provision at the End of the Year	109,282	142,253	142,253
Cyclical Maintenance - Current	70,399	48,638	48,638
Cyclical Maintenance - Term	38,883	93,615	93,615
	109,282	142,253	142,253

15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	26,429	20,301	23,371
Later than One Year and no Later than Five Years	23,161	22,803	24,359
Future Finance Charges	(5,602)	-	(4,626)
	<u>43,988</u>	<u>43,104</u>	<u>43,104</u>
Represented by			
Finance lease liability - Current	23,349	20,301	20,301
Finance lease liability - Term	20,639	22,803	22,803
	<u>43,988</u>	<u>43,104</u>	<u>43,104</u>

16. 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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Repairs to Admin	<i>completed</i>	-	114,246	(114,246)	-	-
Rooms 3&4 & Toilet Upgrade	<i>completed</i>	(1,838)	20,997	(19,159)	-	-
Replace Stormwater Line	<i>in progress</i>	5,757	-	-	-	5,757
Totals		<u>3,919</u>	<u>135,243</u>	<u>(133,405)</u>	<u>-</u>	<u>5,757</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	5,757
Funds Due from the Ministry of Education	-
	<u>5,757</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Electrical Infrastructure	<i>completed</i>	29,900	9,807	(39,707)	-	-
Repairs to Admin	<i>completed</i>	2,658	1,497	(4,154)	-	-
Blocks 2 & 3 Toilet Remodeling	<i>completed</i>	180,678	40,838	(221,516)	-	-
LSC Building Upgrade	<i>completed</i>	82,500	-	(82,500)	-	-
Blocks 1-14 Classrooms	<i>completed</i>	-	456,373	(456,373)	-	-
Rooms 3&4 & Toilet Upgrade	<i>in progress</i>	-	189,573	(191,412)	-	(1,838)
Replace Stormwater Line	<i>in progress</i>	-	19,649	(13,892)	-	5,757
Tigerturf Court Area	<i>completed</i>	-	26,810	(26,810)	-	-
Totals		<u>295,736</u>	<u>744,547</u>	<u>(1,036,364)</u>	<u>-</u>	<u>3,919</u>

17. 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.

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members Remuneration	2,725	4,270
Leadership Team Remuneration	264,812	255,643
Full-time equivalent members	2	2
Total key management personnel remuneration	267,537	259,913

There are seven members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	3-4	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	3.00	2.00
	3.00	2.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$0	-
Number of People	0	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2020: \$nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	201,890	231,498	248,248
Receivables	162,381	224,148	224,148
Investments - Term Deposits	200,252	-	-
Total Financial assets measured at amortised cost	<u>564,523</u>	<u>455,646</u>	<u>472,396</u>

Financial liabilities measured at amortised cost

Payables	217,943	172,810	172,814
Finance Leases	43,988	43,104	43,104
Total Financial Liabilities Measured at Amortised Cost	<u>261,931</u>	<u>215,914</u>	<u>215,918</u>

23. Events After Balance Date

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

24. Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Whenuapai School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Whenuapai School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, 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 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis of 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 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board members list, analysis of variance, and kiwisport report, 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 Whenuapai School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Whenuapai School	School Number:	1572
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Focus:	Reading
Strategic Aim:	<ol style="list-style-type: none"> 1. Build an inclusive school culture focused on wellbeing through collaborative professional learning and practice 2. Build social relationships by including all learners through authentic partnership with families and whānau 3. Build exceptional student achievement through high quality culturally sustainable teaching and learning 4. Build our reputation and community confidence as the school of choice for a full primary education
Annual Aim:	<ul style="list-style-type: none"> • By providing exemplary and inspiring opportunities, addressing individual learner strengths, equity, needs and wellbeing, through a localised curriculum. • By establishing systematic transition processes and practices for both the internal and external transition of students. • By increasing our capacity to be culturally sustainable through collecting community and student voice and embedding into all aspects of school life. • By developing educationally powerful two-way home school connections to lift student achievement, improve student outcomes and celebrate similarities and differences. • By developing strong mutually beneficial networks and relationships with key stakeholders such as Kāhui Ako, MOE, ECE's and NZDF to support school, students, family and whānau. • Develop authentic connections with whānau to enhance educational success through identity, language and culture. • By developing strong and informed leadership at both governance and management level, teachers are supported to be collegial, reflective and adaptive practitioners. • By strengthening collaborative teacher efficacy to deliver a culturally sustainable curriculum, through integrating new knowledge and understanding of student learning into professional practice. • By using the shared knowledge and strengths of our teachers underpinned by evidence-based practice students will achieve positive outcomes. • By consolidating an explicit, seamless, progressive learning pathway from Year 1-8. • By developing a localised curriculum supported by our community. • By providing our senior students with more opportunities to develop key competencies, leadership skills and learner agency.

Tātaritanga raraunga



2021 Learning Targets:	At the end of 2021 the whole school target was to have 95% of all students at or above the expected curriculum level in Reading
2021 Baseline Data:	At the beginning of 2021 our Whole School data in Reading was 92% at or above the expected curriculum level. Focus areas: <ol style="list-style-type: none"> 1. Year 3 - 71% at/above 2. Year 3 Maori Students - 50% at/above 3. Maori - 80% at/above

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																					
<p>Detailed analysis of previous years reading results resulted in a review of current reading programmes and teacher pedagogical knowledge. This led to the introduction of a new literacy philosophy - Structure Literacy.</p> <p>Introduction Process</p> <ul style="list-style-type: none"> • LSC suggested programmes that could have made a difference to children who needed support. • Visited schools using structured literacy programmes. • Switched from Yolanda Soryl phonics to Heggerty. • Whole junior team collaborative brainstorm. 	<p>Due to the COVID lockdowns and range of learning (non-engagement, home school, bubble school, part-time and fulltime options) from the 18th August until the end of the school year, end of year school wide achievement data was not able to be collected. These outcomes have been reported based on comparing mid year 2020 data to Mid year 2021 data.</p> <p>School Wide Achievement Data</p> <p>At/Above comparison from 2017 - mid 2021.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th colspan="7">Reading</th> </tr> <tr> <th></th> <th>2017</th> <th>2018</th> <th>2019</th> <th>Mid 2020</th> <th>End 2020</th> <th>Mid 2021</th> </tr> </thead> <tbody> <tr> <td>Whole School</td> <td>78%</td> <td>75%</td> <td>82%</td> <td>90%</td> <td>92%</td> <td>90%</td> </tr> </tbody> </table>	Reading								2017	2018	2019	Mid 2020	End 2020	Mid 2021	Whole School	78%	75%	82%	90%	92%	90%	<p>Due to Covid interruptions a number of new pilot initiatives were disrupted, halted or canceled. For example:</p> <ul style="list-style-type: none"> • The introduction of Structured Literacy was not complete across all teachers. Teachers were at different stage in their professional learning journey and programme implementation. • Assessment across all year levels (OTJ's) were formed on in class goals, not on consistent triadic information. 	<p>Spiral of Inquiry Implement Whenuapai Spiral of Inquiry centered around the Professional Learning Groups exploring, trialing and reviewing new practice.</p> <p>Professional Development To develop and strengthen teacher knowledge and capability in the teaching of Reading - with a particular focus on Structure Literacy.</p> <ul style="list-style-type: none"> • Literacy leaders to provide workshops for new staff on Structure Literacy. • Teachers to observe good practice within our school. • Teacher practice to be observed by Literacy Leaders
Reading																								
	2017	2018	2019	Mid 2020	End 2020	Mid 2021																		
Whole School	78%	75%	82%	90%	92%	90%																		

Tātaritanga raraunga

- Created a leader's drive initiative.
- Provided ongoing professional development.
- Purchased reading resources to support the implementation of the literacy programme.

Regularly meet to engage in professional learning through a Structured Literacy professional learning group.

Aligned junior reading goals with structured literacy stages.

Provided support for all parents and caregivers to engage with HERO and view their child's learning journeys.

Develop timely and manageable reporting through HERO.

Provide ongoing PD opportunities (including Coaching) that are aligned with professional Growth Cycle goals.

Scheduled regular sharing of Professional Learning Group inquiries

Used structured Literacy planning resources to differentiate teaching and learning.

Maori Students					80%	85%
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Below/Well below comparison from 2017- mid 2021

Reading						
	2017	2018	2019	Mid 2020	2020	Mid 2021
Whole School	22%	25%	18%	10%	8%	10%

Our overall school achievement in reading dropped slightly from **92%** to **90%** when comparing the end of 2020 achievement to the middle of 2021. When comparing a year of learning mid 2020 to mid 2021 school wide data shows we were consistent **with both mid year data showing 90%**. Therefore we hypothesised that we were not tracking to meet our target of 95%, however we may hold our 2020 data steady 92%.

Focus groups

End of year 2020 At/ Above	Mid 2021 At/ Above
Year 3 Cohort 71%	Year 4 Cohort 80%

- The school wide assessment review was not completed and changes were delayed and only implemented in pockets by the pilot teachers.

Integration of literacy into inquiry learning was a new philosophy and took time to develop teaching strategies around this.

Strong teachers in Year 4 supported targeted learners. Many of these students were supported by the ISC also with RTLB and digital tool support.

Reason for Focus Group Success.

In 2020 there were many staff changes in our Year 3 classrooms. This resulted in a disjointed learning programme for the tamariki.

As a result Senior Leadership made sure the Year 4 2021 teaching team that was established had strong leadership, pedagogical knowledge and known stability

- suggestions and feedback provided.

Student Learning Goals

Teachers to establish SMART goals for their students who are currently not meeting expectations.

- specific,
- measurable,
- achievable,
- relevant
- time bound.

The goals will be used to direct the student learning programme Teachers to review student achievement and their programme adaption through the Spiral of Inquiry process.

Goals will be measured and reviewed each term to monitor for accelerated learning progress Goals will be shared with the tamariki and their whanau through Hero

Refine Teaching Programmes

Over the past few years there have been a number of initiatives introduced to support teachers with curriculum

Tātaritanga raraunga



Continue to re-evaluate our localised curriculum through 2 year curriculum mapping and foster a year 1-8 learning journey.

Developed a literacy Scope and sequence to consolidate the Year 1-8 learning programme for alignment and consistency - to be used implemented in 2022.

Use MOE documents to critique our distance learning capabilities to identify our next steps.

Through the inquiry model we provided opportunities to showcase literacy learning each term.

LSC accessed digital resourcing to allow a wide range of learners to access the curriculum.

Year 3 Maori Cohort 50%	Year 4 Maori Cohort 60%
Maori Cohort 80%	Maori Cohort 83%

so the cohort was set up for success from the beginning. The majority of the shift in overall Maori Achievement can be traced back to the 10% improvement of Maori Students in Year 4.

delivery. A period of consultation is required along with refinement to ensure the learning programmes are being delivered effectively and are meeting the needs of the students. The Inquiry process will need to be used through PLG groups.

Planning for next year:

No COVID interruptions - Hybrid learning programmes - Refine programmes so that they can be delivered from school or to home.

Targets for 2022

By the end of 2022 95% of our tamariki will be achieving at or above expectation in Reading.

Specific Target Areas. By the end of 2022:

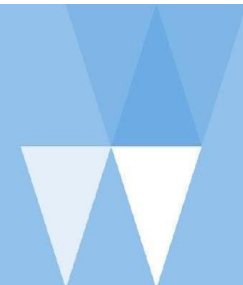
- Year 5 cohort will have 93% of the tamariki achieving at or above expectation in Reading.
- Year 8 cohort will have 83% of the tamariki achieving at or above expectation in Reading.

Analysis of Variance Reporting



School Name:	Whenuapai School	School Number:	1572
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Focus	Mathematics
Strategic Aim:	<ol style="list-style-type: none"> 1. Build an inclusive school culture focused on wellbeing through collaborative professional learning and practice 2. Build social relationships by including all learners through authentic partnership with families and whānau 3. Build exceptional student achievement through high quality culturally sustainable teaching and learning 4. Build our reputation and community confidence as the school of choice for a full primary education
Annual Aim:	<ul style="list-style-type: none"> ● By providing exemplary and inspiring opportunities, addressing individual learner strengths, equity, needs and wellbeing, through a localised curriculum. ● By establishing systematic transition processes and practices for both the internal and external transition of students. ● By increasing our capacity to be culturally sustainable through collecting community and student voice and embedding into all aspects of school life. ● By developing educationally powerful two-way home school connections to lift student achievement, improve student outcomes and celebrate similarities and differences. ● By developing strong mutually beneficial networks and relationships with key stakeholders such as Kāhui Ako, MOE, ECE's and NZDF to support school, students, family and whānau. ● Develop authentic connections with whānau to enhance educational success through identity, language and culture. ● By developing strong and informed leadership at both governance and management level, teachers are supported to be collegial, reflective and adaptive practitioners. ● By strengthening collaborative teacher efficacy to deliver a culturally sustainable curriculum, through integrating new knowledge and understanding of student learning into professional practice. ● By using the shared knowledge and strengths of our teachers underpinned by evidence-based practice students will achieve positive outcomes. ● By consolidating an explicit, seamless, progressive learning pathway from Year 1-8. ● By developing a localised curriculum supported by our community. ● By providing our senior students with more opportunities to develop key competencies, leadership skills and learner agency.



Target:	2021 whole school target was to have 93% of all students at or above the expected curriculum level in Mathematics .
Baseline Data:	At the beginning of 2021 baseline data in Mathematics was 90% of all students at or above the expected curriculum level. Focus areas: <ol style="list-style-type: none"> Year 7 - 63% at/above Year 7 Maori - 50% at/above

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																					
<p>Regularly meet to engage in professional learning through professional learning groups</p> <p>Started to share goals through HERO to celebrate all student learning.</p> <p>Provided support for all parents and caregivers to engage with HERO and view their child's learning journeys.</p> <p>Develop timely and manageable reporting through HERO.</p>	<p>Due to the COVID lockdowns and range of learning (non-engagement, home school, bubble school, part-time and fulltime options) from the 18th August until the end of the school year, end of year school wide achievement data was not able to be collected. These outcomes have been reported based on comparing mid year 2020 data to Mid year 2021 data.</p> <p>School Wide Achievement Data</p> <p>At / Above comparison from 2017 - mid 2021.</p> <table border="1"> <thead> <tr> <th colspan="7">Mathematics</th> </tr> <tr> <th></th> <th>2017</th> <th>2018</th> <th>2019</th> <th>Mid 2020</th> <th>End 2020</th> <th>Mid 2021</th> </tr> </thead> <tbody> <tr> <td>Whole School</td> <td>77%</td> <td>79%</td> <td>81%</td> <td>83%</td> <td>90%</td> <td>85%</td> </tr> </tbody> </table>	Mathematics								2017	2018	2019	Mid 2020	End 2020	Mid 2021	Whole School	77%	79%	81%	83%	90%	85%	<p>2021 was our second year of using the PR1ME mathematics programme.</p> <p>Although there were many disruptions due to Covid lockdowns, our PR1ME programme continued effectively because the majority of our home learners by:</p> <ul style="list-style-type: none"> Took their PR1ME books home and the programme continued with support from their parents.. Teachers conducted online lessons via Zoom. Teaching sessions were filmed and shared with 	<p>Spiral of Inquiry Implement Whenuapai Spiral of Inquiry centered around the Professional Learning Groups exploring, trialing and reviewing new practice.</p> <p>Professional Development To develop and strengthen teacher knowledge and capability in the teaching of mathematics.</p> <ul style="list-style-type: none"> Zoom professional development sessions provided by Scholastic NZ (x6) Math leaders to provide workshops for new staff on PR1ME <p>Student Learning Goals Teachers to establish SMART goals for their students who are currently not meeting expectations.</p> <ul style="list-style-type: none"> specific, measurable,
Mathematics																								
	2017	2018	2019	Mid 2020	End 2020	Mid 2021																		
Whole School	77%	79%	81%	83%	90%	85%																		



Provide sharing opportunities each term for students to celebrate their learning.

Sort student voice around PR1ME maths programme. Feedback information to teachers through PLG groups.

Provide ongoing PD opportunities (including Coaching) that are aligned with professional Growth Cycle goals.

Began a cycle of review across the school to ensure consistency from year 0-8. Scheduled regular sharing of Professional Learning Group inquiry.

Used PR1ME planning resources to differentiate teaching and learning.

Provided digital tools to support classroom teaching.

Maori Students					77%	78%
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Below / Well below comparison from 2017 - mid 2021.

Mathematics						
	2017	2018	2019	Mid 2020	2020	Mid 2021
Whole School	21%	21%	19%	17%	10%	15%

Our overall school achievement in mathematics dropped slightly from **90%** to **85%** when comparing the end of 2020 achievement to the middle of 2021.

When comparing a year of learning mid 2020 to mid 2021 school wide data shows an improvement of **2%** from **83%** (2020) to **85%** (2021). Therefore we hypothesis that we were tracking to meet our target of **93%**, or at least improve to **92%**

Focus groups

End of year 2020 At/ Above	Mid 2021 At/ Above
Year 7 Cohort 63%	Year 8 Cohort 69%

families to use at times suitable for them.

- Marking sheets were shared and marked via zoom.

Parents understood and supported the PR1ME programme.

The focus on key knowledge like basic facts and column place value has built stronger foundational knowledge.

PR1ME Professional Learning Group began to review the implementation and consolidation of the mathematics programme across the school.

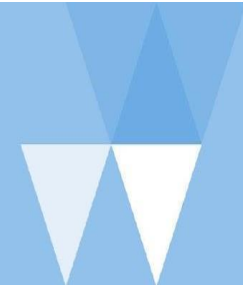
In 2020 there were some slow adopters of the programme amongst the teaching staff. In 2021 all teachers were on board and the programme was beginning to be implemented in all areas of the school.

- achievable,
- relevant
- time bound.

The goals will be used to direct the student learning programme Teachers to review student achievement and their programme adaption through the Spiral of Inquiry process. Goals will be measured and reviewed each term to monitor for accelerated learning progress Goals will be shared with the tamariki and their whanau through Hero

Resources

1. Purchase resources (equipment for student manipulation) to support the delivery of the PR1ME programme.
2. Math Team to create resources to support tamariki with the acquisition of mathematical language.
3. Math team to provide teacher resources / programmes to supplement the PR1ME programme.



Refined home learning programmes to ensure PR1ME seamlessly continued between home and school.

Used MOE documents to critique our distance learning capabilities to identify our next steps.

Reviewed and developed alternative assessment and goal setting that aligned to the PR1ME maths programme and the New Zealand Curriculum. Shared with our community the PR1ME programme and ways in which they can support at home.

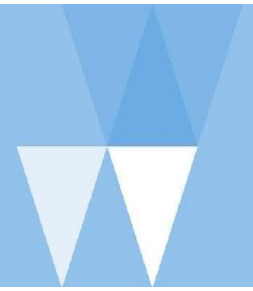
Year 7 Maori Cohort 50%	Year 8 Maori Cohort 71 %
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Planning for next year:

Included in our planning explicit acts of teaching that will significantly impact students who require learning support.
Purchase resources to support the teaching of PR1ME

By the end of 2022 93% of our tamariki will be achieving at or above expectation in mathematics.
Specific Target Areas. By the end of 2022::

- Year 8 cohort will have 76% of the tamariki achieving at or above expectation in mathematics.



- Maori Tamariki - 88% of the Tamariki will be at or above expectation in mathematics.

Whenuapai School

Kiwisport Note

Kiwisport is a Government funding initiative to support students participating in organised sport. In 2021, the school received total Kiwisport funding of \$6,540 (excluding GST) . The funding was spent on sport for the whole school to develop participation. The number of students participating in some form of organised sport increased but was restricted in certain areas due to Covid.