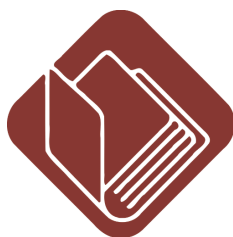


# Annual Report Whenuapai School 2023



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## Evaluation and analysis of the school's students' progress and achievement in 2023.

As a kura we have continued to implement our local curriculum which focuses on Reading, Writing, Mathematics, Inquiry and our school values.

We have continued to focus on meeting the needs of learners by having a clear learning pathway. Overall we have made positive progress in all areas of our curriculum and our staff and tamariki have gained confidence in their knowledge and use of our Assessment for Learning practices. As a result of this new knowledge we are confident that our achievement results are becoming increasingly accurate and a true representation of our tamariki (children) capabilities.

Inquiry learning at Whenuapai School drives all of our teaching and learning. We use each term's whakatauki to guide our learning, and integrate the concepts and topics into all areas of our classroom learning. These whakatauki weave together, The Arts, Health and PE, Learning Languages, Science, Social Sciences, and Technology.

The Whenuapai Inquiry Process follows the cycle of Gear Up, Navigate, and Take Off. The Gear Up stage is all about assessing what we already know about a concept, and then acquiring new knowledge. The Navigate stage is where students can begin to delve deeper into topics of interest, through both independent learning, and teacher guided learning experiences. Lastly, in the Take Off stage, students are encouraged to share what they have learnt in the term through a variety of ways. This is often when we have our term sharing (e.g. showcases, and fairs). Through this process, the children and teachers are constantly reflecting on what we have learnt, and need to learn, as well as giving feedback on what worked well, and what our next steps are.

2023 has been a great year for Inquiry Learning at Whenuapai School the students are becoming increasingly familiar with the concept and learning processes. With the inclusion of more provocations, students have been engaged in all of our Inquiry topics, whereas in the past there have been certain concepts that many students may find less interesting.

Over the course of 2023, in all curriculum areas, we have focused on the achievement of our Māori ākonga (learners), and we are pleased with the substantial strides our tamariki and kaiako have made. Central to our success has been a holistic approach, involving explicit acts of teaching, a deep understanding of our learners and their whānau (family), and a concerted effort to upskill our te reo and waiata. Thanks to our Culturally Responsive Leaders, staff feel supported to grow their own capabilities and we can see a significant shift in normalising Te Reo Maori in and around the classrooms.

We continued to place a strong emphasis on explicit, culturally responsive pedagogical strategies. This approach has empowered our educators to tailor their instruction to better meet the unique learning needs of Māori ākonga. Crucially, we've invested time and effort in getting to know our Māori ākonga and their whānau on a personal level. By growing connections and partnerships with whānau, we have gained valuable insights into the specific aspirations, challenges, and cultural backgrounds of our learners. This knowledge has enabled us to provide more targeted support and ensure that our teaching practices align with the values and aspirations of our Māori ākonga.

We look forward to growing our Māori achievement even further as we continue to develop our knowledge, respect and appreciation for Ti Tiriti o Waitangi and te ao Māori.

# Statement of Variance: progress against targets

## Focus: Writing

Strategic Goal 3 - Build exceptional student achievement through high quality culturally sustainable teaching and learning.



### Targets

By the end of 2023:

- Year 4 cohort will have 80% of the tamariki achieving at or above expectation in Writing
- Year 6 cohort will have 80% of the tamariki achieving at or above expectation in Writing

### Baseline Data

Areas for future development

- Year 4 cohort achievement 62% at / above
- Year 6 cohort achievement 63% at / above
- Māori cohort achievement 73% at / above

### Actions - What we did

Consult with our Maori Whānau to:

- Make connections with their whānau and tamariki. Learn about their aspirations.
- Seek feedback on our current learning programmes and suggestions for how to meet the needs of their tamariki.
- Inquiry into how whānau can further support their tamariki.

### Whole School Adaptations to Support Identified Cohorts

- One to one device programme in all Year 4 to 8 classes.
- Purchased subscriptions to the Online Writers Toolbox tools for all tamariki in Year 6 - 8.
- Purchased subscriptions for online Writers Toolbox for all classroom teachers.
- The Writing Team provided professional development to teachers and Support Staff on how to effectively use the Writer's Toolbox online tool to support specific teaching and independent learning tasks. PD sessions each term.
- Within School Leader Teacher reviewed assessment procedures to:
  - Determine the correct tools were used to provide accurate assessment data.
  - Ensure consistency of leveling across school with teams and across teams
  - Provide Professional Development to staff as identified.
  - Streamlined the assessment process and ensured ongoing, regular, meaningful data is directing learning programmes.
- Refined the whole school planning scope and sequence for writing to ensure progression of learning and prerequisite skills were being taught throughout the levels to enable learner progression.

### Year 4 and 6 Specific Programme Adaptations

Promotion of Writing Engagement - Boys

Termly Focus:

- 3 weeks of specific teaching of their writing goals using the HERO goals, writers toolbox resources and aides to help reduce writing barriers, e.g. writing toolkit
- 3 weeks of writing for a purpose - linked to term inquiry.
- 3 weeks of writing to create enjoyment and motivation. Demonstrating new knowledge and skills.
- Assessment and review.

Identified Skill Focuses:

- Editing - Rainbow editing skills.
- Mastering the first 4-8 sentence types from writers toolbox.
- Creating writing ideas.
- Be engaged and excited during writing time.
- Mileage - to be achieving their words per minute goal.
- 12 Ways to write a sentence.
- Paragraphing.
- Creating writing ideas.

**Resources**

- Writers Toolbox online subscription for Years 6 to 8 - \$8,600.
- Te Whare Tapu o Te Ngākau Māori - \$400.
- IT equipment - \$27,000.
- Writer's Toolbox resources - \$1,400.
- Release time for Within School Lead Teacher - \$12,000.

**What did we achieve (At or Above Expectations)****Writing Target Group Achievement**

Target Group	2022 Data	2023 Target	2023 Achievement	Target Achievement
Year 4	62%	80%	95.65%	Achieved
Year 6	63%	80%	92%	Achieved

**Evidence**

Teachers have made their judgement of tamariki progress based on a variety of sources of information. The information has been collected in a variety of ways at different times throughout the year. Examples of the information sources include:

- Teacher observation of the process tamariki used to complete a learning task.
- Comparing student work and learning against the school learning progressions.
- Teacher conversation with the tamariki to help gain an understanding of what they know, understand and can do.
- Formal assessments, including standardised tools like, e-asTTle, Writers Toolbox, Code Spelling tests.

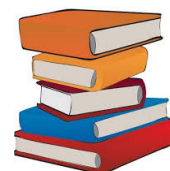
***Variances - Reasons for difference between the targets and the outcome***

The 2023 success in writing exceeded our target expectations. Through building on extensive professional development from 2022 in Writing, specifically how to use the Writer's Toolbox framework to teach foundational writing conventions, our teachers continue to grow in confidence in teaching writing.

Teachers use HERO goals, school learning progressions, WritersToolbox Online feedback and e-asTTle to assess writing and drive their planning to ensure accelerated success. School wide moderation and reflection of our writing assessment practices led to changes in how we prepare our students for formal writing assessment.

Learners can talk about a variety of sentence and paragraph types they are learning, and make purposeful decisions on how best to use them. With regular marking of goals and tracking of learners we were able to see the success of these interventions. Next steps are to take a deeper look into acceleration rates and upskill the teacher's pedagogical capabilities to see the progress sustained and more students accelerated.

## Focus: Reading



Strategic Goal 3 - Build exceptional student achievement through high quality culturally sustainable teaching and learning.

### Targets

By the end of 2023:

- Year 3 cohort will have 75% of the tamariki achieving at or above expectation in Reading.
- Year 4 cohort will have 85% of the tamariki achieving at or above expectation in Reading.
- Year 6 cohort will have 90% of the tamariki achieving at or above expectation in Reading.

### Baseline Data

2022 Whole School achievement in Reading 81% at / above expectation.

Areas for future development:

- Year 3 cohort achievement 51% at / above
- Year 4 cohort achievement 72% at / above
- Year 6 cohort achievement 80% at / above

### Actions - What we did

#### Staff Professional Development

- Reading Leaders upskilled all teachers / teacher aides in relation to:
  - Little Learners Love Literacy (Structured Literacy).
  - Effective reading comprehension strategies Y4-8.
  - The Code (decoding and encoding programme) delivered with RTL support.

#### Whole School Adaptations to Support Identified Cohorts

- ESOL - Purchased resources to support ESOL programme.
- Structure Literacy programme used by teachers for all learners who are currently in level one of the curriculum regardless of age. Purchase age appropriate resources to support structured literacy programmes.

#### Year 3 and 4 Reading Programme Adaptations

- Ran a collaborative reading program utilising the strengths of our teachers. This ensured that all of our tamariki spend 10 minutes working on a challenging warm up task, followed by 10 minutes of quality learning time with the teacher, and finally 10 minutes of a follow up task focussed around reading comprehension and reading strategies.
- When the children are not doing the aspects of the programme mentioned above, they worked on their reading checklists activities. The system increased student agency and in turn developed a love for reading. The activities on these checklists were spelling, reading, and writing based and support the programmes taught with/by the teacher.
- Introduced a big book programme. Big books are rich in opportunities for conversation with the group and link directly to our goals for reading. Each week a different book was shared with the tamariki, and had specific learning foci (e.g. punctuation, adjectives, predicting). This programme was included within the first 20 minutes of our reading session.
- Used a teacher aide in each reading session to support tamariki as a whole, and also to run additional reading sessions to target specific learning needs or groups.
- Teachers continued to monitor our target tamariki, but this year we tracked the pace of the tamariki progress. This gave us a better insight into how our interventions were working, and allowed us to make changes to our pedagogy and programmes as needs were identified.

#### Year 6 Programme Adaptation

- Ongoing targeted programmes in 2023, in particular to support our Māori learners engaging and motivating them to attend school.
- Adapted programmes, learning activities, and continued reflection on the progress of target learners in reading.
- Reciprocal reading programme.
- Novel studies.
- New reading structure - Reading programme split up - 3 week explicit teaching, 3 week linking it to inquiry, and 3 week of reading for enjoyment each.

**What did we achieve (At or Above Expectations)****Reading Target Group Achievement**

Target Group	2022 Data	2023 Target	2023 Achievement	Target Achievement
Year 3	51%	75%	76.70%	Achieved
Year 4	72%	85%	88.4%	Achieved
Year 6	80%	90%	94.50%	Achieved

**Evidence**

Teachers have made their judgement of tamariki progress based on a variety of sources of information. The information has been collected in a variety of ways at different times throughout the year. Examples of the information sources include:

- Teacher observation of the process tamariki used to complete a learning task.
- Comparing student work and learning against the school learning progressions.
- Teacher conversation with the tamariki to help gain an understanding of what they know, understand and can do.
- Formal assessments, including standardised tools like Running records, e-asTTle,

***Variances - Reasons for difference between the targets and the outcome***

The variance in our school data for Reading in 2023 demonstrates the success of the interventions implemented throughout the year. Teachers continued to build on and refine their programmes in Reading through inquiring into purposeful collaboration and explicit reading instruction. Teachers actively engaged with whānau and supported them to help accelerate their child's learning by sending home specific resources and working alongside them to meet specific learning goals.

Teachers and learners actively engaged in the scope and sequence of Reading instruction at our school and used the HERO goals to plan and track the learning. We have observed significant growth in learner agency across all year levels, students can more confidently identify their individual learning goals, the success criteria to achieve these goals and their next steps.

Formal assessments such as e-asTTle and Probe were used to assess both reading ability and comprehension strategies and informed the planning and next steps for our teachers and learners. Running Records were used to moderate our junior scope and sequence to ensure accurate progressions especially in the cross over between Level 1 and 2. In the senior school, there was an explicit focus on spelling, a PLG group was formed to build teacher knowledge and capabilities around teaching and learning spelling rules to build on the structured literacy being delivered in the junior school.

**Strategic Goal 3 - Build exceptional student achievement through high quality culturally sustainable teaching and learning.**

## Targets

By the end of 2023:

- Year 4 cohort will have 85% of the tamariki achieving at or above expectation in Mathematics.
- Year 6 cohort will have 85% of the tamariki achieving at or above expectation in Mathematics.
- Māori cohort will have 85% of the tamariki achieving at or above expectation in Mathematics.

### Baseline Data

2022 Whole School achievement in Mathematics 90% at / above expectation.

Areas for future development:

- Year 4 cohort achievement 79% at / above
- Year 6 cohort achievement 70% at / above
- Māori cohort achievement 76% at / above

### ***Actions - What we did***

## Whole School Adaptations to Support Identified Cohorts

Professional Development:

- Upskilling new teachers in PR1ME mathematics through:
- Professional learning groups.
- Online Course.
- Programme observation and feedback.
- Professional learning group ran full staff workshops for teachers on aspects of the PR1ME programme that have been identified as requiring improvement or modification.

### Specific Interventions

Learning programmes for the identified cohorts:

- Focused on the individual learning goals of the tamariki.
- Tamariki took part in multiple group teaching sessions each day (double dipping) to support a rapid development and understanding of new mathematical concepts.
- Implemented an extra layer of monitoring through Team Leaders reviewing data to ensure tamariki are progressing at an accelerated rate. Team Leaders provided extra support for teachers during lesson planning and programme development.
- Teachers received feedback through observations by Team Leaders and Mathematics Leaders.
- Increased student agency in the senior school utilising google classroom and agentic rubrics.
- Utilised tracking sheets to identify gaps sooner.
- Increased use of supplementary booklets to increase strand knowledge.

## Resources

Purchase:

- Hands-on resourcing especially in junior school - Play-based learning games for independent learning - \$11,000.
- PR1ME resources - \$2,500.
- Release time for Within School Lead Teacher - \$12,000.

***What did we achieve (At or Above Expectations)***

### Mathematics Target Group Achievement

Target Group	2022 Data	2023 Target	2023 Achievement	Target Achievement
Year 4	79%	85%	97.10%	Achieved
Year 6	70%	85%	93.10%	Achieved
Maori Learners	76%	85%	84.80%	Not Achieved Yet



## **Evidence**

Teachers have made their judgement of tamariki progress based on a variety of sources of information. The information has been collected in a variety of ways at different times throughout the year. Examples of the information sources include:

- Teacher observation of the process tamariki used to complete a learning task.
- Comparing student work and learning against the school learning progressions.
- Teacher conversation with the tamariki to help gain an understanding of what they know, understand and can do.
- Formal assessments, including standardised tools like PRIME assessments and e-asTTle.

## ***Variances - Reasons for difference between the targets and the outcome***

The positive variance in school data is a result of ongoing professional development including a consistent approach to assessment. Teacher observations during the learning process offer real-time insights, enabling timely feedback and support. Comparisons of student work against school learning progressions ensure alignment with curriculum goals, while teacher-student conversations provide a personalized understanding of individual strengths and challenges.

Formal assessments, including standardized tools like PRIME and e-asTTle, contribute objective measures of student achievement, enriching the overall evaluation process. Our teachers are now familiar with the goals and next learning steps, ensuring they can accelerate and be ready for the next steps in learning and not hold anyone back.

We have significant support from our parents and school community with using PRIME, they are keen to support at home and find the resources easy to follow and use. Our Professional Learning Groups were supportive to all year levels, assisting in planning support as well as providing excellent modelling for new teachers to watch and follow. Our programme ensures that no matter who is teaching in the classroom, the programme continues on - this means in times of on-going teacher sickness we are able to deliver the same quality of learning.

## Overall School Achievement



### Writing - Overall School Achievement (Rounded)

#### Percentage of Tamariki Achieving At or Above Expectation

Year Level	Whole School	Maori Learners	Pacifika Learners	Male Learners	Female Learners
Year 1	100%	100%	0%	100%	100%
Year 2	100%	100%	100%	100%	100%
Year 3	71%	62%	100%	61%	81%
Year 4	96%	87%	100%	90%	100%
Year 5	66%	50%	86%	60%	73%
Year 6	92%	100%	100%	89%	95%
Year 7	62%	83%	50%	56%	70%
Year 8	89%	80%	67%	79%	88%
<b>Total</b>	<b>86%</b>	<b>85%</b>	<b>80%</b>	<b>82%</b>	<b>90%</b>

### Writing - Whole School Achievement Over Time (Rounded)

#### Percentage of Tamariki Achieving At or Above Expectation

	2016	2017	2018	2019	2020 (COVID)	2021 (COVID)	2022	2023
Whole School	51%	72%	73%	76%	90%	86%	83%	<b>86%</b>
Maori Learners					77%	84%	70%	<b>85%</b>

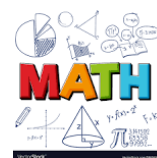
**Reading - Overall School Achievement (Rounded)**  
**Percentage of Tamariki Achieving At or Above Expectation**



Year Level	Whole School	Maori Learners	Pacifika Learners	Male Learners	Female Learners
Year 1	88%	81%	0%	88%	89%
Year 2	68%	58%	63%	61%	76%
Year 3	77%	69%	100%	68%	67%
Year 4	88%	67%	100%	87%	92%
Year 5	78%	71%	100%	79%	85%
Year 6	95%	91%	100%	94%	95%
Year 7	84%	100%	75%	80%	95%
Year 8	90%	80%	100%	92%	88%
<b>Total</b>	<b>84%</b>	<b>78%</b>	<b>91%</b>	<b>82%</b>	<b>86%</b>

**Reading - Whole School Achievement Over Time (Rounded)**  
**Percentage of Tamariki Achieving At or Above Expectation**

	2016	2017	2018	2019	2020 (COVID)	2021 (COVID)	2022	2023
Whole School	68%	78%	75%	82%	91%	90%	81%	<b>84%</b>
Maori Learners					82%	85%	69%	<b>78%</b>



**Mathematics - Overall School Achievement (Rounded)**  
**Percentage of Tamariki Achieving At or Above Expectation**

Year Level	Whole School	Maori Learners	Pacifika Learners	Male Learners	Female Learners
Year 1	100%	100%	0%	100%	100%
Year 2	99%	100%	100%	97%	100%
Year 3	81%	62%	100%	83%	86%
Year 4	97%	87%	100%	94%	100%
Year 5	86%	71%	100%	91%	79%
Year 6	93%	73%	100%	89%	97%
Year 7	76%	83%	50%	72%	80%
Year 8	88%	80%	67%	88%	88%
Total	<b>91%</b>	<b>83%</b>	<b>90%</b>	<b>90%</b>	<b>93%</b>

**Mathematics - Whole School Achievement Over Time (Rounded)**  
**Percentage of Tamariki Achieving At or Above Expectation**

	2016	2017	2018	2019	2020 (COVID)	2021 (COVID)	2022	2023
Whole School	69%	79%	79%	78%	86%	91%	90%	<b>91%</b>
Maori Learners					72%	83%	81%	<b>85%</b>

## How we have given effect to Te Tiriti o Waitangi

### From our Te Tiriti o Waitangi policy:

Whenuapai School 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

Whenuapai School 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 ākonga Māori 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

Whenuapai School 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

Whenuapai School 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 ākonga Māori experience educational success as Māori (NELP Priority 2).

## Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>As per our policy</p> <p>The board:</p> <ul style="list-style-type: none"> <li>• takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</li> <li>• considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements</li> <li>• ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest</li> <li>• promotes high levels of staff performance</li> <li>• deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>We have been implementing our EEO policy as outlined in SchoolDocs <a href="http://www.schooldoc.co.nz">www.schooldoc.co.nz</a></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>As per our policy:</p> <p>The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Māori,</li> <li>– The employment requirements of Māori, and</li> <li>– Greater involvement of Māori in the Education service?</li> </ul>	<p>As per our policy:</p> <p>The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</p>
How have you enhanced the abilities of individual employees?	<p>By:</p> <ul style="list-style-type: none"> <li>• Providing schoolwide and individual professional development opportunities.</li> <li>• Following a growth coaching support model for all staff,</li> </ul>
How are you recognising the employment requirements of women?	<p>By:</p> <ul style="list-style-type: none"> <li>• Following the Ministry of Education guidelines to ensure pay equity,</li> <li>• Where practical enabling flexible work arrangements: including job sharing, reduction in work hours.</li> <li>• Providing professional development for teachers and current and potential leaders:</li> <li>• Following inclusive recruitment practices to attract and select a diverse range of qualified candidates, including women, Maori and persons with disabilities.</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	<p>By:</p> <ul style="list-style-type: none"> <li>• Seeking feedback from candidates during interview processes on the supports the applicants may require.</li> <li>• Ensure the school environment is physically accessible for staff and dealing with health concerns as they arise.</li> <li>• Offering training to all staff on disability awareness, unconscious bias, and reasonable accommodations. This helps create a more inclusive and supportive work environment.</li> <li>• Establishing support networks for staff..</li> <li>• Undertaking regular review and evaluation of policies and practices,</li> </ul>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Attestation by Principal	
Does your EEO programme/policy set priorities and objectives?		No

# WHENUAPAI SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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:

Name	Position	How Position Gained	Term Expired/ Expires
Kellie Watkinson	Presiding Member	Elected	Sep 2025
Adam Cels	Principal ex Officio	Appointed	Current
Jane Knobloch	Parent Representative	Elected	Sep 2025
Phil Collins	Parent Representative	Elected	Sep 2025
Rob Greer	Parent Representative	Elected	Sep 2025
Sam Lee	Parent Representative	Elected	Sep 2025
Olivia Mead	Staff Representative	Elected	Sep 2025

#### Accountant / Service Provider:

Canterbury Education Services  
Unit 10, 18 Moselle Ave, Auckland 0610





# WHENUAPAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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	Independent Auditor's Report

# Whenuapai 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.

Kellie Watkinson  
Full Name of Presiding Member

DocuSigned by:  
*Kellie Watkinson*  
77941741C76C47C  
Signature of Presiding Member

07 June 2024  
Date:

Adam Cels  
Full Name of Principal

DocuSigned by:  
*Adam Cels*  
3AAEFEE2E612439  
Signature of Principal

06 June 2024  
Date:

# Whenuapai School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	5,778,618	4,984,763	4,266,074
Locally Raised Funds	3	283,682	229,380	246,397
Interest		53,371	6,000	6,741
<b>Total Revenue</b>		6,115,671	5,220,143	4,519,212
<b>Expense</b>				
Locally Raised Funds	3	85,380	46,268	99,026
Learning Resources	4	3,507,526	3,122,612	2,866,843
Administration	5	278,892	341,951	267,202
Interest		4,458	4,000	3,273
Property	6	1,000,902	818,541	859,378
Loss on Disposal of Property, Plant and Equipment		6,629	-	80,247
<b>Total Expense</b>		4,883,787	4,333,372	4,175,969
<b>Net Surplus / (Deficit) for the year</b>		1,231,884	886,771	343,243
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		1,231,884	886,771	343,243

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 Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,075,107	1,075,109	718,704
Total comprehensive revenue and expense for the year		1,231,884	886,771	343,243
Contributions from / (Distributions to) the Ministry of Education		(61,600)	-	-
Contribution - Furniture and Equipment Grant		21,845	-	13,160
Contribution - Te Mana Tuuhono		42,740	-	-
Equity at 31 December		2,309,976	1,961,880	1,075,107
Accumulated comprehensive revenue and expense		2,309,976	1,961,880	1,075,107
Equity at 31 December		2,309,976	1,961,880	1,075,107

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 Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,690,888	1,458,886	521,758
Accounts Receivable	8	226,481	222,740	222,740
Prepayments		24,179	17,198	17,198
Inventories	9	-	1,359	1,359
Investments	10	703,655	-	250,718
Funds Receivable for Capital Works Projects	17	4,318	-	-
		2,649,521	1,700,183	1,013,773
<b>Current Liabilities</b>				
GST Payable		44,132	15,734	15,734
Accounts Payable	12	386,343	257,521	257,521
Revenue Received in Advance	13	4,040	-	-
Provision for Cyclical Maintenance	14	43,702	6,149	28,837
Finance Lease Liability	15	30,171	13,214	13,110
Funds held in Trust	16	354	-	-
Funds held for Capital Works Projects	17	274,690	-	-
		783,432	292,618	315,202
<b>Working Capital Surplus/(Deficit)</b>		1,866,089	1,407,565	698,571
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	580,115	622,367	423,422
		580,115	622,367	423,422
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	88,128	48,103	31,348
Finance Lease Liability	15	48,099	19,949	15,538
		136,227	68,052	46,886
<b>Net Assets</b>		2,309,976	1,961,880	1,075,107
<b>Equity</b>		2,309,976	1,961,880	1,075,107

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 Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,296,577	2,585,015	1,127,065
Locally Raised Funds		279,239	207,701	224,718
Goods and Services Tax (net)		28,398	26,507	26,507
Payments to Employees		(656,609)	(698,092)	(444,622)
Payments to Suppliers		(508,154)	(852,466)	(506,297)
Interest Paid		(4,458)	(4,000)	(3,273)
Interest Received		45,315	5,055	5,796
Net cash from/(to) Operating Activities		1,480,308	1,269,720	429,894
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(192,345)	(182,350)	(43,158)
Purchase of Investments		(452,937)	-	(50,466)
Proceeds from Sale of Investments		-	200,252	-
Net cash from/(to) Investing Activities		(645,282)	17,902	(93,624)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		21,845	-	13,160
Finance Lease Payments		(36,166)	(13,110)	(23,808)
Funds Administered on Behalf of Other Parties		348,423	(5,757)	(5,757)
Net cash from/(to) Financing Activities		334,102	(18,867)	(16,405)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,169,130</b>	<b>1,268,755</b>	<b>319,865</b>
Cash and cash equivalents at the beginning of the year	7	521,758	190,131	201,890
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,690,888</b>	<b>1,458,886</b>	<b>521,758</b>

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.

# Whenuapai School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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 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 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. 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 15. Future operating lease commitments are disclosed in note 21.

**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 are 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 material.

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

Property, plant and equipment 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	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 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.

**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 and annual leave earned, by non teaching staff, 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 grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

**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 Comprehensive 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 Comprehensive 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 School carries out painting maintenance of the whole school over a 12 to 29 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 and finance lease 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	1,111,289	1,243,378	959,262
Government Grants - Ministry of Education Trig Road	1,183,112	982,278	179,480
Teachers' Salaries Grants	2,758,621	2,189,502	2,459,692
Use of Land and Buildings Grants	718,516	569,605	662,935
Other Government Grants	7,080	-	4,705
	<b>5,778,618</b>	<b>4,984,763</b>	<b>4,266,074</b>

The school has not opted in to the donations scheme for this year.

The government grants relating to Trig Road are to fund the establishment of a second campus. The funding encompasses the initial funding required to establish the second site, operational funding, staffing payments, furniture and equipment grants, ICT grants and other funding. Much of the funding is one-off in nature.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	158,523	187,003	88,076
Curriculum related Activities - Purchase of goods and services	22,068	6,650	4,534
Fees for Extra Curricular Activities	32,724	30,427	30,389
Trading	19,339	5,300	16,904
Fundraising & Community Grants	51,028	-	106,494
	<b>283,682</b>	<b>229,380</b>	<b>246,397</b>
<b>Expense</b>			
Extra Curricular Activities Costs	56,433	46,268	47,810
Trading	7,549	-	15,634
Fundraising and Community Grant Costs	21,398	-	35,582
	<b>85,380</b>	<b>46,268</b>	<b>99,026</b>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<b>198,302</b>	<b>183,112</b>	<b>147,371</b>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	166,591	322,160	44,040
Equipment Repairs	87	3,000	-
Library Resources	2,766	2,250	1,885
Employee Benefits - Salaries	3,218,879	2,670,202	2,711,375
Staff Development	17,688	35,000	19,658
Depreciation	101,515	90,000	89,885
	<b>3,507,526</b>	<b>3,122,612</b>	<b>2,866,843</b>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fees	8,980	8,980	8,710
Board Fees	3,700	3,400	3,260
Board Expenses	634	7,250	7,121
Communication	3,858	7,970	5,368
Consumables	53,307	83,413	71,648
Operating Leases	1,315	23,520	1,134
Other	24,202	19,800	12,630
Employee Benefits - Salaries	157,134	150,988	134,719
Insurance	8,317	21,630	5,872
Service Providers, Contractors and Consultancy	17,445	15,000	16,740
	<b>278,892</b>	<b>341,951</b>	<b>267,202</b>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Caretaking and Cleaning Consumables	89,630	103,718	74,266
Cyclical Maintenance	71,645	-	14,037
Grounds	12,849	18,900	15,081
Heat, Light and Water	40,621	44,360	31,176
Rates	-	250	121
Repairs and Maintenance	11,241	17,200	7,120
Use of Land and Buildings	718,516	569,605	662,935
Security	1,889	4,500	2,818
Employee Benefits - Salaries	54,511	60,008	51,824
	<b>1,000,902</b>	<b>818,541</b>	<b>859,378</b>

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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	1,690,888	1,008,168	521,758
Short-term Bank Deposits	-	450,718	-
Cash and cash equivalents for Statement of Cash Flows	<b>1,690,888</b>	<b>1,458,886</b>	<b>521,758</b>

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

Of the \$1,690,888 Cash and Cash Equivalents, \$274,690 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

**8. Accounts Receivable**

	<b>2023 Actual \$</b>	<b>2023 Budget (Unaudited) \$</b>	<b>2022 Actual \$</b>
Receivables	1,139	-	-
Receivables from the Ministry of Education	6,684	-	-
Interest Receivable	9,514	1,458	1,458
Teacher Salaries Grant Receivable	209,144	221,282	221,282
	<b>226,481</b>	<b>222,740</b>	<b>222,740</b>
Receivables from Exchange Transactions	10,653	1,458	1,458
Receivables from Non-Exchange Transactions	215,828	221,282	221,282
	<b>226,481</b>	<b>222,740</b>	<b>222,740</b>

**9. Inventories**

	<b>2023 Actual \$</b>	<b>2023 Budget (Unaudited) \$</b>	<b>2022 Actual \$</b>
School Uniforms	-	1,359	1,359
	<b>-</b>	<b>1,359</b>	<b>1,359</b>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023 Actual \$</b>	<b>2023 Budget (Unaudited) \$</b>	<b>2022 Actual \$</b>
Current Asset			
Short-term Bank Deposits	703,655	-	250,718
Total Investments	<b>703,655</b>	<b>-</b>	<b>250,718</b>

**11. Property, Plant and Equipment**

	<b>Opening Balance (NBV) \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Impairment \$</b>	<b>Depreciation \$</b>	<b>Total (NBV) \$</b>
<b>2023</b>						
Building Improvements	104,753	-	(61,600)	-	(2,308)	<b>40,845</b>
Furniture and Equipment	239,631	121,614	-	-	(52,419)	<b>308,826</b>
Information and Communication Technology	22,550	127,715	-	-	(19,548)	<b>130,718</b>
Leased Assets	27,477	70,867	-	-	(23,662)	<b>74,682</b>
Library Resources	29,011	6,239	(6,629)	-	(3,578)	<b>25,044</b>
<b>Balance at 31 December 2023</b>	<b>423,422</b>	<b>326,435</b>	<b>(68,229)</b>	<b>-</b>	<b>(101,515)</b>	<b>580,115</b>

The net carrying value of ICT equipment held under a finance lease is \$32,590 (2022: \$27,477)

The net carrying value of motor vehicles held under a finance lease is \$42,092 (2022: \$nil)

**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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	92,323	(51,478)	40,845	172,323	(67,570)	104,753
Furniture and Equipment	743,189	(434,363)	308,826	621,575	(381,944)	239,631
Information and Communication Technology	423,252	(292,534)	130,718	333,377	(310,827)	22,550
Leased Assets	103,188	(28,506)	74,682	57,937	(30,460)	27,477
Library Resources	71,953	(46,909)	25,044	85,177	(56,166)	29,011
<b>Balance at 31 December 2023</b>	<b>1,433,905</b>	<b>(853,790)</b>	<b>580,115</b>	<b>1,270,389</b>	<b>(846,967)</b>	<b>423,422</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	144,098	17,452	17,452
Accruals	16,134	17,114	17,114
Employee Entitlements - Salaries	201,990	213,437	213,437
Employee Entitlements - Leave Accrual	24,121	9,518	9,518
	<b>386,343</b>	<b>257,521</b>	<b>257,521</b>
Payables for Exchange Transactions	386,343	257,521	257,521
	<b>386,343</b>	<b>257,521</b>	<b>257,521</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	4,040	-	-
	<b>4,040</b>	<b>-</b>	<b>-</b>

**14. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	60,185	60,185	109,282
Increase to the Provision During the Year	71,645	(5,933)	21,572
Use of the Provision During the Year	-	-	(70,669)
Provision at the End of the Year	<u>131,830</u>	<u>54,252</u>	<u>60,185</u>
Cyclical Maintenance - Current	43,702	6,149	28,837
Cyclical Maintenance - Non current	88,128	48,103	31,348
	<u>131,830</u>	<u>54,252</u>	<u>60,185</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

**15. Finance Lease Liability**

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	35,946	15,725	15,077
Later than One Year and no Later than Five Years	51,806	21,345	17,168
Future Finance Charges	(9,482)	(3,907)	(3,597)
	<u>78,270</u>	<u>33,163</u>	<u>28,648</u>
<b>Represented by</b>			
Finance lease liability - Current	30,171	13,214	13,110
Finance lease liability - Non current	48,099	19,949	15,538
	<u>78,270</u>	<u>33,163</u>	<u>28,648</u>

**16. Funds held in Trust**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	354	-	-
	<u>354</u>	<u>-</u>	<u>-</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.



## 17. 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 7.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Room 22	-	18,387	(18,591)	-	(204)
Block 2 Classrooms & Resource	-	89,157	(93,271)	-	(4,114)
1,2,3,10,11,12,14 Roof, Guttering, Clearlite Replacemer	-	140,000	(77,699)	-	62,301
1,2,3,6,11,12,15 Distribution Board and Lighting Replac	-	76,912	-	-	76,912
8: Library roofing; cladding; door replacement	-	31,037	-	-	31,037
12 Outdoor Sink 1,2,3,4,6 Tap Replacement	-	14,864	-	-	14,864
10 Outdoor Drainage	-	55,675	-	-	55,675
10,11 Heating Upgrade - Heatpumps	-	33,901	-	-	33,901
Totals	-	459,933	(189,561)	-	270,372

### Represented by:

Funds Held on Behalf of the Ministry of Education	274,690
Funds Receivable from the Ministry of Education	(4,318)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Replace Stormwater Line	5,757	2,183	(7,940)	-	-
Totals	5,757	2,183	(7,940)	-	-

### Represented by:

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

## 18. 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.

## 19. 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	3,700	3,260
<i>Leadership Team</i> Remuneration	420,639	277,508
Full-time equivalent members	3	2
Total key management personnel remuneration	424,339	280,768

There are 6 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (2 members) committees that meet as part of Board meetings. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	5 - 6	4 - 5
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	4.00	2.00
110 - 120	2.00	2.00
130 - 140	1.00	0.00
	7.00	4.00

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

## 20. 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).

### 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.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$447,421 (2022:\$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Room 22	20,430	18,591	1,839
Block 2 Classrooms & Resource	99,063	93,271	5,792
1,2,3,10,11,12,14 Roof, Guttering, Clearlite Replacem	290,048	77,699	212,349
1,2,3,6,11,12,15 Distribution Board and Lighting Replac	76,912	-	76,912
8: Library roofing; cladding; door replacement	34,485	-	34,485
12 Outdoor Sink 1,2,3,4,6 Tap Replacement	16,516	-	16,516
10 Outdoor Drainage	61,861	-	61,861
10,11 Heating Upgrade - Heatpumps	37,667	-	37,667
<b>Total</b>	<b>636,982</b>	<b>189,561</b>	<b>447,421</b>

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,690,888	1,458,886	521,758
Receivables	226,481	222,740	222,740
Investments - Term Deposits	703,655	-	250,718
Total financial assets measured at amortised cost	2,621,024	1,681,626	995,216

### Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	386,343	257,521	257,521
Finance Leases	78,270	33,163	28,648
Total financial liabilities measured at amortised cost	464,613	290,684	286,169

## 23. Events After Balance Date

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



## Independent Auditor's Report

### To the readers of Whenuapai School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

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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 19 to 35, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 7 June 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 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.

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## 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.

## 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 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 member list, statement of variance, compliance with good employer requirements, 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

## Kiwisport funding (required)

*Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, Whenuapai School received total Kiwisport funding of \$7940 (excluding GST). The funding was spent on promoting sport participation, this included but was not limited to:*

- *Purchase of new sporting equipment*
- *Holding sporting event days (i.e. cross country and athletics)*
- *Running lunchtime sport activities*
- *Supporting students to take part in long term summer and winter sports*