

## ANNUAL REPORT TO

### THE COMMUNITY For the year ended 31 December 2023

2023 allowed us to return to a life not dominated by Covid-19. In 2022 the challenges of Covid-19 and other illnesses continued to impact many facets of school life so it has been refreshing to feel that we have really put that time behind us. This included returning to all our students having their playground breaks at the same time. This proved very successful with students enjoying the opportunity to interact with a wider range of peers and staff.

Having a greater number of students in the playground at once was well supported by consistent implementation of the Wiri Whānau Way, our positive behaviour management programme. The Wiri Whānau Way aims to promote student engagement at school and a positive and safe school environment. The introduction of plastic tokens to reward students exemplifying the school values, proved highly motivating as did the plastic token box where students could see their whānau's tokens growing. Whānau rewards were held regularly, one afternoon every 5 weeks, and included a varied and exciting range of activities. Some of the most popular activities were water play, construction and a trip to the playground at Hayman Park. The overall winning whānau for 2023 was Hokianga. They enjoyed a day at the pools in December to celebrate their achievement.

Regular attendance is essential for children to make progress in their learning. Following the concerning attendance rates in 2022, student attendance was a major focus for our school in 2023. While declining attendance is currently a nationwide issue, research identifies that students with high levels of attendance are more likely to experience educational success. We want all our students to be successful. As well as academic learning, regular school attendance supports the development of friendships, a sense of belonging and other essential life skills that promote wellbeing. It is therefore extremely pleasing to see a significant improvement to our attendance data during 2023.

Year	Whole school attendance %	More than 20 days absence	90% or greater attendance
2022	75.0%	68% (252 students)	19% (71 students)
2023	81.6%	54% (198 students)	34% (125 students)

With an overall attendance rate of just under 82% there is still much room for improvement. Our goal is for all students to attend school at least 90% of the time. This requires students to miss fewer than 20 days across the school year.

In March of 2023 our school roll fell to 301, the lowest it has been for many years. However, towards the end of 2023 we began to see some roll growth with new housing bringing new families into the area. At the end of the year the roll was 366.

Our school continues to operate two bilingual units where students have the opportunity to learn in Te Reo Māori or Gagana Samoa. In 2023 there were three classes in Mōkai Āwhina and Fofoa I Vaoese had four classes. Both bilingual units cover the full range of year levels, Year 0 - Year 8. Our belief in valuing

cultural identity and heritage language acquisition is reflected in the achievement results of students in the bilingual units as shown below.

The table below shows the % of students achieving at or above the New Zealand Curriculum expectation or Te Marautanga o Aotearoa expectation for Māori bilingual students

<u>Reading results 2023</u> (% of students achieving at or above NZC expectation)		<u>Writing results 2023</u> (% of students achieving at or above NZC expectation)		<u>Mathematics results 2023</u> (% of students achieving at or above NZC expectation)	
Mainstream	43	Mainstream	41	Mainstream	37
Fofoa i Vaoese	58	Fofoa i Vaoese	61	Fofoa i Vaoese	67
Mōkai Āwhina	53	Mōkai Āwhina	33	Mōkai Āwhina	64

At Wiri Central School the Board is committed to making sure that all students are able to access the resources they need to attend school, participate fully and to learn. The school provides all students with required stationery items at no cost to families. We operate a Breakfast Club each morning before school starts, students receive a piece of fruit daily for morning tea and lunches are provided through the Ministry of Education’s School Lunch programme. We do not charge any school fees and day trips, sports excursions and school activities are paid for by the school.

In 2023 the board also prioritised funding for the following projects that support student learning and an engaging and safe school environment:

- upgrade of the food technology room
- installation of new junior playground equipment
- installation of signage to promote the school values
- purchase of a 10 seater, school van
- installation of CCTV cameras around the school

We continue to wait for information from the Ministry of Education about the development of a new, two storey, eight classroom block for Wiri Central School. In 2022 design work was undertaken in consultation with the Board and school management. While we had been advised that building would commence in 2023 this did not eventuate and the project remains “in the design phase.”

During the 2023 school year staffing was very stable. No new staff were employed however three staff left at the end of the year. The Board continues to meet all EEO requirements to ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

During the year we gathered some feedback from whānau to guide us in our future planning. While there was much feedback affirming the school, the staff and what we are already doing, a theme that emerged was that families would like us to hold more activities involving the community. A response to this was the very successful cultural concert held on the school field in Term 4. It is a privilege to continue to work in a community that values coming together to celebrate our students and to support their achievements. The board, management and staff look forward to continuing to work with you all in 2024.

**Mā whero mā pango e oti ai te mahi.**

**‘By working together we will accomplish all things’**

Jan Donaldson  
Principal

Stacey Morunga  
Presiding Board member

# WIRI CENTRAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1576  
**Principal:** Jan Donaldson  
**School Address:** 11 - 23 Inverell Avenue, Wiri, Auckland  
**School Postal Address:** PO Box 97-148 Manukau 2241  
**School Phone:** 09 262 0594  
**School Email:** [office@wiricentral.school.nz](mailto:office@wiricentral.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Stacey Morunga	Presiding Member	Elected	Apr-25
Jan Donaldson	Principal ex Officio		
Mema Schwalger	Parent Representative	Elected	Apr-25
Jackie Flanagan	Parent Representative	Elected	Apr-25
Paul Milmine	Parent Representative	Co-opted	Apr-25
Chelsea Turner	Parent Representative	Elected	Apr-25
Sharlene Howe	Staff Representative	Elected	Apr-25
Hemi Scott	Parent Representative	Selected	Aug-23

#### Accountant / Service Provider:

Edtech Financial Services Ltd

# WIRI CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2023

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# Wiri Central 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.

Stacey Maraea Morunga  
Full Name of Presiding Member

A. Morunga  
Signature of Presiding Member

30/05/24  
Date:

Janette Elizabeth Donaldson  
Full Name of Principal

J. E. Donaldson  
Signature of Principal

30/05/24  
Date:

# Wiri Central 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	4,514,172	4,258,461	4,513,139
Locally Raised Funds	3	30,139	22,000	49,529
Interest		82,850	40,000	40,483
<b>Total Revenue</b>		<b>4,627,161</b>	<b>4,320,461</b>	<b>4,603,151</b>
<b>Expense</b>				
Locally Raised Funds	3	25,569	22,500	23,849
Learning Resources	4	3,118,713	2,957,250	3,103,660
Administration	5	585,801	553,869	574,175
Interest		2,922	1,608	1,490
Property	6	823,103	807,488	789,922
Loss on Disposal of Property, Plant and Equipment		4,415	-	7,286
<b>Total Expense</b>		<b>4,560,523</b>	<b>4,342,715</b>	<b>4,500,382</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>66,638</b>	<b>(22,254)</b>	<b>102,769</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>66,638</b>	<b>(22,254)</b>	<b>102,769</b>

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

# Wiri Central School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		2,797,642	2,791,548	2,674,445
Total comprehensive revenue and expense for the year		66,638	(22,254)	102,769
Contributions from / (Distributions to) the Ministry of Education		12,422	-	20,428
Contribution - Furniture and Equipment Grant		130	-	-
<b>Equity at 31 December</b>		2,876,832	2,769,294	2,797,642
Accumulated comprehensive revenue and expense		2,876,832	2,769,294	2,797,642
<b>Equity at 31 December</b>		2,876,832	2,769,294	2,797,642

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.

# Wiri Central 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	132,955	108,616	213,006
Accounts Receivable	8	283,492	224,000	218,980
GST Receivable		19,801	15,000	25,251
Prepayments		27,936	20,000	46,288
Inventories	9	-	100	130
Investments	10	998,130	920,000	920,000
		<u>1,462,314</u>	<u>1,287,716</u>	<u>1,423,655</u>
<b>Current Liabilities</b>				
Accounts Payable	12	247,861	262,500	235,341
Revenue Received in Advance	13	30,993	-	-
Provision for Cyclical Maintenance	14	-	-	73,504
Finance Lease Liability	15	12,387	3,984	7,676
Funds held for Capital Works Projects	16	-	-	37,610
Funds held on behalf of School Cluster	17	509	-	-
		<u>291,750</u>	<u>266,484</u>	<u>354,131</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,170,564</b>	<b>1,021,232</b>	<b>1,069,524</b>
<b>Non-current Assets</b>				
Investments	10	920,000	998,130	998,130
Property, Plant and Equipment	11	873,233	849,087	783,933
		<u>1,793,233</u>	<u>1,847,217</u>	<u>1,782,063</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	66,561	90,000	40,806
Finance Lease Liability	15	20,404	9,155	13,139
		<u>86,965</u>	<u>99,155</u>	<u>53,945</u>
<b>Net Assets</b>		<b><u>2,876,832</u></b>	<b><u>2,769,294</u></b>	<b><u>2,797,642</u></b>
<b>Equity</b>		<b><u>2,876,832</u></b>	<b><u>2,769,294</u></b>	<b><u>2,797,642</u></b>

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



# Wiri Central 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		1,376,361	1,656,473	1,434,510
Locally Raised Funds		28,027	22,182	45,898
Goods and Services Tax (net)		5,450	10,251	(16,297)
Payments to Employees		(754,630)	(713,956)	(832,775)
Payments to Suppliers		(452,805)	(765,434)	(435,251)
Interest Paid		(2,922)	(1,608)	(1,490)
Interest Received		40,141	36,242	10,597
Net cash from/(to) Operating Activities		239,622	244,150	205,192
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(4,415)	5,000	(7,286)
Purchase of Property Plant & Equipment (and Intangibles)		(277,613)	(293,704)	(115,758)
Purchase of Investments		-	-	(455,481)
Net cash from/(to) Investing Activities		(282,028)	(288,704)	(578,525)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		130	-	20,428
Contributions from / (Distributions to) Ministry of Education		12,422	-	
Finance Lease Payments		(13,096)	(22,226)	(10,321)
Funds Administered on Behalf of Other Parties		(37,101)	(37,610)	122,462
Net cash from/(to) Financing Activities		(37,645)	(59,836)	132,569
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(80,051)</b>	<b>(104,390)</b>	<b>(240,764)</b>
Cash and cash equivalents at the beginning of the year	7	213,006	213,006	453,770
<b>Cash and cash equivalents at the end of the year</b>	7	<b>132,955</b>	<b>108,616</b>	<b>213,006</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.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Wiri Central 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.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### ***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.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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.

Teacher 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) 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.

#### e) 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.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **f) 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.

#### **g) Inventories**

Inventories are consumable items held for sale and are comprised of stationery items. 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.

#### **h) 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.

#### **i) 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.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

**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:

Board Owned Buildings	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**j) Impairment of Property, Plant, and Equipment**

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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 surplus or deficit.

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

**k) 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.



# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **l) 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to revenue 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.

#### **n) 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.

#### **o) 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.

#### **p) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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 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.

#### r) 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.



# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,725,306	1,646,473	1,834,521
Teachers' Salaries Grants	2,174,524	2,032,000	2,099,541
Use of Land and Buildings Grants	604,399	569,988	569,988
Other Government Grants	9,943	10,000	9,089
	<u>4,514,172</u>	<u>4,258,461</u>	<u>4,513,139</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,096.

#### 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	7,344	1,000	784
Curriculum related Activities - Purchase of goods and services	21,715	21,000	48,724
Trading	-	-	21
Fundraising & Community Grants	1,080	-	-
	<u>30,139</u>	<u>22,000</u>	<u>49,529</u>
<b>Expense</b>			
Extra Curricular Activities Costs	25,569	22,500	23,849
	<u>25,569</u>	<u>22,500</u>	<u>23,849</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>4,570</u>	<u>(500)</u>	<u>25,680</u>

Donations include a \$5,000 donation from Port of Auckland towards the new school van.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	137,477	152,500	120,344
Information and Communication Technology	9,482	11,500	12,144
Library Resources	3,476	3,150	2,748
Employee Benefits - Salaries	2,724,966	2,526,500	2,733,119
Staff Development	29,927	25,500	23,004
Depreciation	213,385	238,100	212,301
	<u>3,118,713</u>	<u>2,957,250</u>	<u>3,103,660</u>

#### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	8,023	8,023	8,463
Board Fees	1,770	3,000	2,195
Board Expenses	7,528	9,550	8,963
Communication	3,911	4,200	4,536
Consumables	12,587	13,315	13,871
Other	384,030	361,350	387,233
Employee Benefits - Salaries	145,063	132,500	128,525
Insurance	11,422	10,500	9,619
Service Providers, Contractors and Consultancy	11,467	11,431	10,770
	<u>585,801</u>	<u>553,869</u>	<u>574,175</u>

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	15,500	18,200	17,026
Consultancy and Contract Services	54,013	54,500	52,408
Cyclical Maintenance	25,755	26,000	18,240
Grounds	2,402	9,300	6,337
Heat, Light and Water	26,598	26,000	24,622
Repairs and Maintenance	14,681	17,000	16,265
Use of Land and Buildings	604,399	569,988	569,988
Security	3,916	4,500	4,509
Employee Benefits - Salaries	75,839	82,000	80,527
	<u>823,103</u>	<u>807,488</u>	<u>789,922</u>

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

#### 7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	132,955	108,616	213,006
Cash and cash equivalents for Statement of Cash Flows	<u>132,955</u>	<u>108,616</u>	<u>213,006</u>

#### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	6,294	4,000	4,182
Interest Receivable	78,951	40,000	36,242
Banking Staffing Underuse	-	-	5,620
Teacher Salaries Grant Receivable	198,247	180,000	172,936
	<u>283,492</u>	<u>224,000</u>	<u>218,980</u>
Receivables from Exchange Transactions	85,245	44,000	40,424
Receivables from Non-Exchange Transactions	198,247	180,000	178,556
	<u>283,492</u>	<u>224,000</u>	<u>218,980</u>

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Stationery	\$ -	\$ 100	\$ 130
	<u>-</u>	<u>100</u>	<u>130</u>

#### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	998,130	920,000	920,000
Non-current Asset			
Long-term Bank Deposits	920,000	998,130	998,130
Total Investments	<u>1,918,130</u>	<u>1,918,130</u>	<u>1,918,130</u>

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	176,103	76,340	-	-	(49,000)	203,443
Furniture and Equipment	473,548	118,313	-	-	(113,301)	478,560
Information and Communication Technology	90,278	38,316	(423)	-	(33,649)	94,522
Motor Vehicles	-	44,736	-	-	(3,728)	41,008
Leased Assets	21,646	25,072	-	-	(10,871)	35,847
Library Resources	22,358	4,323	(3,992)	-	(2,836)	19,853
<b>Balance at 31 December 2023</b>	<b>783,933</b>	<b>307,100</b>	<b>(4,415)</b>	<b>-</b>	<b>(213,385)</b>	<b>873,233</b>

The net carrying value of equipment held under a finance lease is \$35,847 (2022: \$21,646)

#### 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
	\$	\$	\$	\$	\$	\$
Buildings	1,312,973	(1,109,530)	203,443	1,236,632	(1,060,529)	176,103
Furniture and Equipment	1,712,987	(1,234,429)	478,558	1,594,676	(1,121,128)	473,548
Information and Communication Technology	280,560	(186,037)	94,523	243,090	(152,812)	90,278
Motor Vehicles	44,736	(3,728)	41,008	-	-	-
Leased Assets	60,992	(25,145)	35,847	46,450	(24,804)	21,646
Library Resources	68,694	(48,840)	19,854	78,361	(56,003)	22,358
<b>Balance at 31 December</b>	<b>3,480,942</b>	<b>(2,607,709)</b>	<b>873,233</b>	<b>3,199,209</b>	<b>(2,415,276)</b>	<b>783,933</b>

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	26,394	60,000	35,112
Accruals	4,435	7,500	7,337
Employee Entitlements - Salaries	200,114	180,000	176,656
Employee Entitlements - Leave Accrual	16,918	15,000	16,236
	<u>247,861</u>	<u>262,500</u>	<u>235,341</u>
Payables for Exchange Transactions	247,861	262,500	235,341
	<u>247,861</u>	<u>262,500</u>	<u>235,341</u>

The carrying value of payables approximates their fair value.

#### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	30,993	-	-
	<u>30,993</u>	<u>-</u>	<u>-</u>

#### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	114,310	40,806	144,476
Increase to the Provision During the Year	25,755	26,000	18,240
Use of the Provision During the Year	(73,504)	23,194	(48,406)
Provision at the End of the Year	<u>66,561</u>	<u>90,000</u>	<u>114,310</u>
Cyclical Maintenance - Current	-	-	73,504
Cyclical Maintenance - Non current	66,561	90,000	40,806
	<u>66,561</u>	<u>90,000</u>	<u>114,310</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan.

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	12,387	3,984	7,676
Later than One Year and no Later than Five Years	20,404	9,155	13,139
	<u>32,791</u>	<u>13,139</u>	<u>20,815</u>
<b>Represented by</b>			
Finance lease liability - Current	12,387	3,984	7,676
Finance lease liability - Non current	20,404	9,155	13,139
	<u>32,791</u>	<u>13,139</u>	<u>20,815</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 projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Admin Upgrade	37,610	-	(42,370)	4,760	-
LSC Office Upgrade	-	7,439	(7,439)	-	-
Switchboard & LED Lighting	-	6,364	(6,864)	500	-
Totals	<u>37,610</u>	<u>13,803</u>	<u>(56,673)</u>	<u>5,260</u>	<u>-</u>

#### Represented by:

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

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Admin Upgrade	(37,583)	144,000	(68,807)	-	37,610
Block 2 & Toilet Upgrade	(45,836)	45,836	-	-	-
Prefab Doorways	(1,433)	1,433	-	-	-
Aluminium Joinery	-	8,000	(8,000)	-	-
Totals	<u>(84,852)</u>	<u>199,269</u>	<u>(76,807)</u>	<u>-</u>	<u>37,610</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education 37,610  
Funds Receivable from the Ministry of Education -

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 17. Funds Held on Behalf of Manurewa Numeracy Cluster

Wiri Central School is the lead school of the Manurewa Numeracy Cluster to provide numeracy services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	-		
Funds Received from Cluster Members	2,287		
Total funds received	2,287	-	-
Funds Spent on Behalf of the Cluster	1,778		
Funds Held at Year End	509	-	-

#### 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.



# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 19. Remuneration

##### *Key management personnel compensation*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	1,770	2,195
<i>Leadership Team</i>		
Remuneration	411,450	489,125
Full-time equivalent members	3	4
Total key management personnel remuneration	413,220	491,320

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (3 members) that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### *Principal 1*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5

##### *Other Employees*

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

<b>Remuneration</b>	<b>2023</b>	<b>2022</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	4.00	2.00
110 - 120	2.00	2.00
120 - 130	2.00	0.00
	8.00	4.00

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

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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.

##### Pay Equity Settlement Wash-up Amounts

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

#### 21. Commitments

##### (a) Capital Commitments

At 31 December 2023, the Board has not entered into any capital commitments.

##### (b) Operating Commitments

As at 31 December 2023, the Board has not entered into any new contracts:

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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	132,955	108,616	213,006
Receivables	283,492	224,000	218,980
Investments - Term Deposits	1,918,130	1,918,130	1,918,130
Total financial assets measured at amortised cost	<u>2,334,577</u>	<u>2,250,746</u>	<u>2,350,116</u>

##### Financial liabilities measured at amortised cost

Payables	247,861	262,500	235,341
Finance Leases	32,791	13,139	20,815
Total financial liabilities measured at amortised cost	<u>280,652</u>	<u>275,639</u>	<u>256,156</u>

#### 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 WIRI CENTRAL SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Wiri Central School (the School). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 23, 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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



The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

## **Other information**

The Board is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Statement of Variance, KiwiSport Report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

## **Independence**

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

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



### **Matt Laing**

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand

## Analysis of variance - Literacy 2023

**Strategic Goal 1: Build professional capability and collective capacity to ensure all students are engaged in educationally powerful connections and relationships and able to experience a responsive curriculum, effective teaching and opportunity to learn**

**Strategic Goal 2: Use evaluation, inquiry and knowledge building for improvement and innovation**

### ANNUAL GOALS

#### From Strategic Goal 1:

1. Systematic, collaborative inquiry processes and challenging professional learning opportunities align with the school vision, values, goals and targets
2. Organisational structures, processes and practices enable and sustain collaborative learning and decision making

#### From Strategic Goal 2:

1. Coherent organisational conditions promote evaluation, inquiry and knowledge building
2. Collective capacity to do and use evaluation, inquiry and knowledge building sustains improvement and innovation

### 2022 Recommendations

#### School-wide Language for Literacy (L4L)

Continue to use L4L strategies for oracy and begin to work on the reading process.

Junior school Y1-3 Eng-medium phonemic awareness included in all classes as part of literacy programmes

Junior school MĀ and FiV use the PLD providers that were available and develop networks

**School-wide writing process** to be implemented that ensures continuity from one year to the next i.e. the process is the same and new skills are added to each learner's kete.

**School-wide moderation in writing** - this needs to be happening continuously within teams and across teams at least once a year.

**Assessment for Learning (AfL)** AfL is a key tool for teachers and learners. We must increase the connections between AfL theory, L4L and planning for learning. Teachers need to learn how these go together to make great learning experiences across the curriculum.

**Identification and tracking of target learners** needs to be strengthened.

**PCK increase - personal learning.** Teachers need to take increased responsibility for their professional learning. In roopū Leaders of Learning need to drive the professional development for their teams. This needs to be specific and targeted to needs, planned and minuted.

**Targets and results -WRITING**

**TARGET for 2023 is 60% of all students will be working AT or ABOVE the expected curriculum level in writing.**

Writing results	2022	2023 target	2023
ALL	43	60	41
ESOL	49	65	29
FIV	72	75	61
MĀ	43	55	33

Writing results	2022	2023 target	2023 Eng Med
Y1	100	100	100
Y2	21	70	33
Y3	53	50	17
Y4	39	70	38
Y5	63	60	30
Y6	22	75	26
Y7	26	50	19
Y8	35	50	43

**Targets and results -- READING**

**TARGET for 202 is 70% of all students will be working AT or ABOVE the expected curriculum level in reading.**

Reading results	2022	2023 target	2023
ALL	49	70	43

Reading results	2022	2023 target	2023
Y1	100	100	100



ESOL	53	75	43
FiV	69	75	58
MĀ	65	75	53

Y2	25	70	35
Y3	70	50	26
Y4	62	85	57
Y5	62	80	26
Y6	26	80	26
Y7	30	50	26
Y8	43	55	50

**Targets and Results - English for bilingual learners E4BL (number of students)**

**Reading**

(67)	Y5 (10)	Y6 (16)	Y7 (16)	Y8 (16)
Target 46 % (31)	0	13%	44%	25%
Result	0 /10	2/16	7/16	4/16

**Writing**

(67)	Y5 (10)	Y6 (16)	Y7 (16)	Y8 (16)
Target 36 % (24)	0	13%	81%	63%
Result	0 /10	2/16	13/16	10/16

Targets and results- Mōkai Āwhina Te Reo Māori

Targets and results - Fofoa i Vaese Gagana Samoa

<b><u>Kōrero</u></b>				<b><u>Tautala</u></b>			
TARGET for 2022 65% of all Mōkai Āwhina students will achieve at/above the expected curriculum level in kōrero.				Currently there is no assessment available in Gagana Samoa. TARGET for 2023 is to 'find' and use an assessment suitable to Fofoa i Vaese students.			
<b>Kōrero</b>	<b>2022</b>	<b>2023 target</b>	<b>2023</b>				
<b>ALL</b>	<b>58</b>	<b>65</b>					

**Evaluation/Reasons for variance  
(Why did this happen?)**

Writing

English medium is 6% less than last year's achievement level.

Reading

English medium is 8% less than last year's achievement level.

Both strands are well below the targets set, except the Year 8 English medium students. They broke the trend and are only 6% below the target.

Bilingual Learners

The bilingual learners scored considerably higher than the mainstream classes.

The L4L focus continued throughout the year. The plan was for staff to work in pairs mentoring each other. This happened very occasionally for most pairs and not at all for some. Our inquiry showed a need to support teachers with what to look for in the videos and how to give critical feedback. As a result of this it was decided to start There was also a move to look at planning.

What to include and why. Requirements for planning were consequently reviewed and co-constructed with teachers. The Year 0-2 class teachers completed the BSLA training. Mōkai Āwhina embedded Te Hanganga Reo and the Y0-2 class received professional development to begin implementing the programme. It is too early to measure the impact of either of these structured literary approaches yet. Initial feedback from teachers indicates that they have noticed an improvement in students being able to sound out words in writing.

There was no school wide focus on the writing process. It was decided to continue with a focus on reading. No School-wide moderation in writing happened. There was within team moderation and some across team moderation between Tūi and Toroa.

Assessment for Learning (AfL) was frequently mentioned during staff meetings. Leaders of Learning monitored and followed up within roopū.

Target students were identified at the start of the year for each class. Monitoring of this was done within roopū with varied consistency.

Teachers received professional development about the analysis of assessment data - PAT. There was not any PD about the administration of these assessments however this is a need we identified during the year.

To support the development of teachers' PCK we started with planning - what to include and why.

Being new to the literacy leader role in 2023 a major goal was to find out what the literacy landscape at Wiri Central looks like. (teacher needs and student needs. It is always difficult to implement goals set by someone else that you have had no input into. I now have a clear idea of individual teacher and student needs. I have developed a committee to support the delivery of literacy at Wiri Central.

## Next steps

### **Looking ahead to 2024**

Roopū Leaders of Learning need to drive the professional development for their teams. This needs to be specific and targeted to needs, planned and connected to the pd for that roopū. Eg BSLA, reciprocal reading, agility with sound, L4L

Language for literacy will continue to be a focus across the school - developing oral language.

Refer to the annual plan for further detail.

## Analysis of Variance and Improvement Plan - Numeracy 2023

**Strategic Goal 1: Build professional capability and collective capacity to ensure all students are engaged in educationally powerful connections and relationships and able to experience a responsive curriculum, effective teaching and opportunity to learn**

**Strategic Goal 2: Use evaluation, inquiry and knowledge building for improvement and innovation**

Annual Goals:	Tracking Results	Results 2023
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**From Strategic Goal 1:**

1. Systematic, collaborative inquiry processes and challenging professional learning opportunities align with the school vision, values, goals and targets
2. Organisational structures, processes and practices enable and sustain collaborative learning and decision making

**From Strategic Goal 2:**

1. Coherent organisational conditions promote evaluation, inquiry and knowledge building
2. Collective capacity to do and use evaluation, inquiry and knowledge building sustains improvement and innovation

**Overall Mathematics**

Overall Results %	2019	2020	2022	2023
English Med.	61	54	44	39
MĀ	71	55	54	64
FiV	88	67	69	67

**2021-No overall data collected in 2021.**

**Further analysis of "Overall Results" end of year data Y0-8:**

- Big differences of achievement results between English medium classrooms and MA and FiV.
- English medium Y2 students- 24/ 28 students are below at the end of this year. Next year they will need to make accelerated progress just to 'keep up'.
- All Y8s- 16 / 50 Y8s are leaving our school 'solid' in Level 4.

**Further analysis of "Global Strategy" end of year results data Y0-8:**

- English medium Y2s- only a quarter are able to count on or back from the bigger number when adding and subtracting
- English medium Y3s- roughly 10% are able to add or subtract numbers using a part whole method.
- Y8s in Toroa- half are using advanced multiplicative strategies

**Further analysis of "Basic Facts" end of year results data Y0-8:**

- English medium- 20% of students are at appropriate stage for Basic Facts.
- English medium- 86% of Y2s do not know their basic facts including those very important ones to 10.

**What is the importance of basic facts?**

- The more fluent and accurate a child is with these, the more confident they will be working through more difficult problems.

Maths	Targets for 2023 %	Actual Results &	Variance %
English Med.	60%	39%	-21%
MĀ	60%	64%	+4%
FiV	75%	67%	-8%

**Global Strategy (Students most advanced strategy)**

Year (Mains.)	2022 At or above	2023	Variance
Y1	33%	42%	+9%
Y2	19%	23%	+4%
Y3	56%	9%	-47%
Y4	64%	57% (data missing)	n/a
Y5	40%	20%	-20%
Y6	27%	28%	+1%
Y7	6%	5% (data missing)	n/a
Y8	n/a*	55%	n/a
MA	42%	66%	+24%
FiV	30%**	47%	n/a

- 'Thinking' and 'energy' is 'freed up' to do more challenging problems.
- It is needed to support the learning of strategies.
- Requires lots and lots of repetition to become embedded in long term memory. (FUN is of course important!!)
- Teachers need to apply a systematic approach- i.e. regular tracking and formative assessment; Numeracy books provide an excellent systematic framework in learning these.

**Evaluation of steps identified for 2023 (these were the four main things identified at the start of 2023 to support Numeracy teaching in the school):**

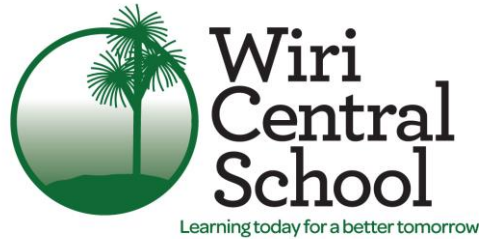
- **1) Thorough tracking and monitoring-** for 2023 we will be encouraging more use of our school reporting system 'Etap'. This is where teachers enter data. There are quite a few useful tools and graphs on here that can be used to track student progress throughout the year. After every term teachers **could be entering an OTJ** (end of Term 1 and End of Term 3 markbooks would need to be set up) Regular discussions in teams and as a Senior Staff will help keep our focus on the learning and on the target students (those at below) We need to keep data at the forefront and etap is a useful tool to help track it. **Evaluation for 2023- most teachers were very good at engaging with etap data this year. Using the data is excellent and paints the reality of everything. Teachers can't make things up etc. SS need to make sure they understand their teams data so it certainly provides accountability. This needs to keep being in conversations next year. We are developing a more focussed culture around data whether it is achievement, attendance, incidents etc.**
- **2) Improving teacher pedagogy in maths-** through having a 'balanced maths diet' - 'Making thinking visible' / AFL Assessment for Learning (show steps, modelling books, display strategies and student work), 'Building procedural fluency' / 'Basic Facts Knowledge' (applying procedures, justifying use and connecting to real life contexts), 'Engaging in discourse' / LFL Language for Literacy (share ideas with each other (students), talk to each other, communicate with each other), 'Questioning and Feedback' / AFL (encourage

explaining, make connections with big ideas, feedback that supports next steps), 'Focus on the big ideas' / AFL (knowing maths skills and concepts are interconnected), 'Rich tasks' (connect to big ideas, allow multiple entry points, can be solved in various ways) and finally 'Varied learning experiences' / LfL (opportunities to work in pairs, collaboratively, individually and whole class). **Evaluation for 2023- this is a very challenging step. At the end of the day it comes down to the individual teacher and how they plan and teach; teachers can be supported and shown planning; observed and goals set but it is still how they teach on the day. Personally it was challenging for me to spend time completing school wide observations as I was in Rm 12 most of the week. I need to be better organised with this next year knowing most of my time is still in class. AFL though I feel is a schoolwide focus that we let slip a bit. Unless it is continually in our conversations and focus, we tend to forget about it.**

- **3) Basic facts & Number Knowledge-** End of year data clearly shows poor results in basic facts knowledge. Time needs to be spent on these in class; and just as importantly the knowledge of students needs to be accurately tracked. **Evaluation for 2023- results for this are still disappointing. As mentioned above, the 'start' (Y0-2) is so crucial. If basic facts are behind here students are always playing catch up. Most classes are probably not far off an 'hour' of maths, however with it being introduced properly next year, more time could be allocated for focussing on basic facts. To learn them it needs to be systematic so the teacher knows exactly which ones the students need to learn, lots of repetition to embed them, and of course FUN where possible.**

#### Next steps for 2024:

- Spotlight- this should add another dimension to our school and how we teach. Learning intentions and the knowledge of curriculum, progressions, student's next steps should all improve. This should have a positive effect on our data.
- Etap tracking- there should be regular discussions throughout the year in teams and SS meetings / SLT help decide what is being discussed with data
- Basic Facts % Place Value knowledge- ensuring teachers are systematically checking in with these. Synthesis into 1 sheet or resource. SLT to do it once a term at our hui.
- AFL including revisiting our observation and feedback protocols
- Focus on Y0-2 Numeracy programmes.
- Ensure more consistent implementation of Numeracy Project
- Still have targets but look specifically too at the 2024 Y2 cohort and 2024 Y6 cohort; two very key stages end of level one and end of level 3.



## **SPORTS REPORT 2023**

Physical health is a cornerstone of overall well-being, encompassing the condition of our bodies and how they function on a day-to-day basis. The engagement of physical activity not only strengthens muscles and bones but also enhances mood and reduces stress.

As the year draws to a close, it's time to reflect on Health and Physical Education 2023 objectives and highlights in the world of sports at Wiri Central School.

Objectives set for this year were based on a series of progressions from the previous year. The Health/PE Curriculum team has been instrumental in assisting with the success of our achievements.

We surveyed both caregivers/parents and students about the Health and P.E Curriculum. The [results of the survey](#) will help us shape our curriculum for the next 2 years.

### **Objective 1: All teachers implementing regular Physical Education (P.E) lessons**

#### *PE lessons*

Teachers have been equipped with Weekly planner and Term Overview templates to allow for easier planning. Teachers simply select their activities and are then provided with instructions on how to play and a list of equipment that is required.

To help measure the success of regular PE lessons being implemented, we tried to introduce a tracking spreadsheet. The tracking spreadsheet was to also assist with identifying where assistance was needed. While the concept is good, the approach will need to be refined to ensure that the tracker is maintained and being utilised effectively.

#### *Personal Development (PD)*

To further enhance the PD for Years 5 - 8 teachers, we teamed up with external organisations who provided our teachers with the knowledge and skill set for:

- Cricket (Summer Splash)
- Netball (Southern Stars)
- Gymnastics (Field of Dreams)
- Ball skills (Primary Sport)
- Cricket (Counties Manukau Sport)

### **Objective 2: Enter and be competitive in inter-school competitions**

Overall, this has been a good year for inter-school sports. Years 5 to 8 students have played in a range of inter-school sports. Outside organisations were instrumental in the development of core skills in soccer, rugby, league, and tag.

Years 7 - 8 boys participated in tag, rugby, rugby league, basketball, cross country, volleyball, and touch rugby. Key highlights are making it into the Counties Championship rounds for both Tag and Touch Rugby. An incredible achievement for both teams. The boys showed great teamwork and were encouraging each other and giving their all to do well. They can be proud of their efforts this



year. Our FIV boys took center stage and made up a good percentage number for all our intersports teams this year.

Our years 7 - 8 girls participated in basketball, cross country, volleyball, netball, and cricket. Unfortunately, there were not enough players to form a rugby team, despite the eagerness of those who wanted to play.

Our Years 5 - 6 also participated in soccer, touch, rugby, tag, cross country, netball, basketball, and volleyball. They also had a good year of inter-school sports which is exciting and promising for the upcoming years in our intermediate tournaments.

We will be encouraging teachers to coach a sports team if they are interested.

### **Objective 3: Have children engaged in play at break times.**

Term one saw students engaged in minimal break-time activities. During this period students were slowly bringing their equipment to play with during break times. By the end of the term sports gear and storage bins had been purchased for each classroom. At the start of term two, these had been rolled out.

Following the rollout, students were seen in abundance playing together with the sports gear. During most of term two students made use of all the hard surface areas to kick, pass, shoot, and run around on. The field finally opened in term three, which again saw lots of students using the soft grass to run, play soccer, touch, rugby, and just kick the ball.

While this was a major success, not everyone benefited from this. Our caretakers were bombarded with messages like "Can you get our ball down from the roof?"

I think the kids need better skills so the balls don't end up on the roof.

\$7850.83 (+gst) was spent on sporting equipment for both classroom equipment and use for P.E.

We were fortunate to secure some funding for our school to undergo 6 weeks of weekly gymnastic lessons for students. In the past, our Juniors were the only ones to receive some gymnastic lessons. This new venture came with a few challenges, like the transportation of students to and from the venue. The gymnastics programme was a positive experience for most students, particularly those with learning support needs.

*In closing*, it's been another year of great successes and learning. We've seen success in enhancing existing initiatives and introducing new initiatives and look forward to next year.

In 2023 Wiri Central School received KiwiSport funding of \$4864.

In 2023 Wirin Central School invested \$17,710 in PE/Sport.

Joseph TeHaki  
Sports Coordinator

Jan Donaldson  
Principal



## **2023 Report on how the school has given effect to Te Tiriti o Waitangi**

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

At Wiri Central School we continue to make instruction available in tikanga Māori and te reo Māori through provision of a Māori bilingual unit, Mōkai Āwhina. Our rumaki unit provides level 1 language instruction for students who opt into the unit. Students in Mōkai Āwhina continue to make pleasing progress in comparison to students working in mainstream/English medium classes (refer to 2023 Literacy and Numeracy Analysis of Variance). In 2023 students and staff in Mōkai Āwhina supported several wider community events through pōwhiri and kapa haka.

Staff and board members are encouraged to participate in professional development that builds their knowledge and understanding of te reo me ona tikanga. This enables te reo Māori and tikanga Māori to be included across all classroom settings. Use of te reo Māori around the school is an everyday occurrence. Signage in te reo is also evident around the school. The board continues to support educational equity through provision of free breakfast, lunches and stationery to all students at Wiri Central School.

Tikanga Māori guides school practices, plans and our curriculum. Relevant tikanga is evidenced, but not limited to, pōwhiri to welcome new students, staff or visitors, karakia when appropriate and waiata. Our school values are articulated in Māori and are at the core of all that we do. Consultation with kaumātua and/or kuia is undertaken as required. We have previously worked with local iwi to develop a school pepeha and a carved waharoa. We continue to incorporate these taonga into our curriculum and daily life at Wiri Central School.

## **Statement of Compliance With Employment Policy 2023**

Wiri Central School has policies and procedures in place to ensure compliance with Good Employer legislation and Health and Safety in the Workplace. The school uses SchoolDocs to manage and maintain policies, which includes an Equal Employment Opportunities (EEO) section. Policies can be viewed on the school's SchoolDocs site (URL): <https://wiricentral.schooldocs.co.nz>

Username: wiricentral

Password: whanau

For the 2023 school year no significant issues relating to employment were raised or identified.