



## ANNUAL REPORT TO THE COMMUNITY For the year ended 31 December 2022

Following two years of disruption to teaching and learning due to the Covid-19 pandemic lockdowns in 2020 and 2021, we had all hoped for a more settled year. While we were grateful to say goodbye to lockdowns and home learning, the challenges of Covid-19 and other illnesses continued to impact many facets of school life throughout 2022.

Regular attendance is important for children to make progress in their learning. 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. The table below shows how our school attendance has declined since 2020.

Year	Whole school attendance %	More than 20 days absence	90% or greater attendance
2020	81.8%	56% (209 students)	40% (149 students)
2022	75.0%	68% (252 students)	19% (71 students)

Declining attendance is currently a nationwide issue and we acknowledge the impact of the past two years and draw strength from positive improvements made with some students and families during this challenging time. The experiences of 2022 have required us to refine our attendance processes and extend the range of services we engage with to address attendance concerns. Student attendance will be a major focus for our school in 2023 as we work towards returning to and exceeding the attendance rates achieved previously.

We know that regular attendance at school supports achievement. Unsurprisingly therefore, student achievement has also been impacted by the loss of time at school over the past two - three years. The table below shows that student achievement has declined since 2019.

Reading (% of students achieving at or above NZC expectation)				Writing (% of students achieving at or above NZC expectation)				Mathematics (% of students achieving at or above NZC expectation)			
2019	2020	2021	2022	2019	2020	2021	2022	2019	2020	2021	2022
63	54	-	49	55	44	-	43	61	54	-	44

Due to extended Covid-19 disruption in the second half of 2021 there was no end of year student data.

Our school continues to operate two bilingual units where students have the opportunity to learn in Te Reo Māori or Gagana Samoa. In 2022 there were three classes in Mōkai Āwhina covering the range Year

0 - Year 8. Fofoa I Vaoese had four classes and at the end of 2022 celebrated their first ever group of Year 8 students graduating to high school. Our goal is that by the end of Year 8 these students will be bilingual and biliterate and it is with immense pride that we are seeing that goal become a reality.

Maintaining and enhancing the school environment is an ongoing commitment. Toward the end of 2022 a full exterior repaint of the school buildings began. This work has since been completed giving the school a fresh, clean appearance. In 2021 the new classroom block being planned by the Ministry of Education was put on hold. In 2022 we were informed that this project had been reactivated and further design work was undertaken in consultation with the Board and school management. At this stage we continue to be advised that building should commence in 2023.

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.

To sum up 2022 we would like to share a few significant numbers with you, numbers that reflect the 2022 year at Wiri Central School.

In 2022:

- we had 18 classes
- the biggest our school roll grew to during the year was 378
- we had 161 new students enrol
- we had 76 students leave during the year
- the most number of children we had at school on one day was 327
- the least number of children at school on one day was 57
- the average attendance rate for students was 76% (our expectation is 90%)
- we had 2 students who achieved 99% (only 2 days absent)
- the number of times we had to call an ambulance was 1
- the number of times we had to call the fire service was 1
- we gave out in excess of 500 sticking plasters
- we had 34 full time staff
- the most number of staff absent on one day was 16
- there were 107 days that at least one staff member was absent due to Covid-19
- there were 5 days that we had no staff absent
- **despite all of this, the number of days we closed the school due to Covid-19 was 0**

That is an achievement we are very proud of and the Board and I take this opportunity to thank the staff for their hard work and commitment despite all the highs and lows. We are grateful to our parent community for your ongoing support and loyalty. Things have changed over the past three years, some things for better but not all. We are not there yet but at least we are here, and together - and that's a great place to start. I am confident that by continuing to work together we will steadily rebuild and we will be stronger for what we have experienced.

**Waiho i te toipoto, kaua i te toiroa**

**Let us keep close together, not wide apart.**

Jan Donaldson  
Principal

Stacey Morunga  
Presiding Board member



## **SPORTS REPORT 2022**

This year was a very telling year for Wiri Central School in the sports department. With the Covid levels dropping to allow for more interactions in this area, it highlighted areas of focus for the coming year.

With physical activity being one of the most important things that we can all do for our health, the benefits of improving brain health (mental well-being), improved attention and memory for academic performance, and aiding in the development of important interpersonal skills are what we are trying to unlock in our students.

While this is the ultimate mission, it has been very evident this year that there are some foundational elements that need to be brainstormed, introduced, or enhanced. With the busyness of school planning and execution, it can be said that physical activity is something that can be overlooked at times, however, by reinforcing these benefits along with helping to make things “easier” for our teachers and supporters we can achieve anything.

Objectives set for this year were largely based on a year that was interrupted by Covid challenges. With these challenges being removed in 2022 it has helped to identify some areas of effectiveness and of improvement.

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

With the objective of implementing regular PE lessons, a PE planning template was created and rolled out to our teachers. The goal was to make it easier to incorporate PE lessons into their planning by highlighting the links to the NZ Curriculum and having easy access to a range of sports or activities to incorporate into planning. The resource included a variety of games that targeted the development and enhancement of motor skills and teamwork.

CLM Counties Manukau joined us again this year to facilitate Healthy Active Learning (HAL) through professional development sessions where needed. They issued and walked us through the Wellbeing book which is a great source of information and activities that could be incorporated into planning. The Movewell online and paperback resource was introduced this year to assist teachers with implementing activities to support and extend students' learning, confidence, ability, and enjoyment of movement. The resource uses an enjoyable, games-centered approach to develop children's knowledge, attitudes, and movement skills. To help give teachers the confidence to build on their skills to deliver P.E lessons we have had 2 sessions of HAL P.D and a session with an agency that had a tikanga Māori focus, Hei Orana Poutama ki Tāmaki Makaurau introduced Taonga Takaro.

Of the 8 teachers who responded to the HAL survey, all but 1 mentioned this resource to be very useful. Most teachers had spent 2-3 times a week with their students doing physical activities as part of their P.E rotation. Most found the new planning template useful.

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

While we had an ambitious inter-school plan mapped out, the Year 7/8 students had 4 inter-school competitions. These consisted of rugby, netball, rugby league, and basketball. These along with volleyball and football are the sports our students most regularly participate in.

For our Year 5/6 students, the sports they entered were similar. Students participated well and tried hard to perform to the best of their abilities. Students were given enough practice time to represent themselves and our school at each event they played in.

Our students developed skills, communication, and the experience of being in a team environment where competition is involved. Although some results did not reflect their potential, our students went above and beyond when out competing against other schools. I'm left wondering if our focus is on enhancing the main sports played or venturing off and giving our students the experience to learn new skills and giving life to a variety of sports.

A range of sporting agencies spent time developing our students and upskilling their interest to play that sport. Our students were exposed to tennis, cricket, netball, and leadership opportunities.

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

During break times students were seen playing with a range of gear from basketballs, soccer balls, rugby balls, medium bouncy balls, volleyballs, etc.

Most teachers in the survey opted for classroom gear over having roopu gear. This would mean more gear is required so that each classroom has a suitable variety and quantity of gear. There is a plan to provide a greater variety and quantity of equipment to classes for use at break times. This is a goal for 2023.

Total spend on sports gear	\$2909.94
Total spend on transport to sports events	\$2515.85
Gymnastics programme	\$4992.00
<b>Total KiwiSport funding</b>	<b>\$5105.39</b>
<b>Total spending on PE/Sport</b>	<b>\$10417.79</b>

Joseph TeHaki  
Sports Coordinator

Jan Donaldson  
Principal

## **Statement of Compliance With Employment Policy 2022**

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 2022 school year no significant issues relating to employment were raised or identified.

## Analysis of variance - Literacy 2022

**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

### Outcomes from 2021 and the impact on the Analysis of Variance - Literacy 2022

The last set of reliable data is from the middle of 2021. The data is not appropriate for this analysis of variance. The targets set for 2022 were rolled over with some adjustments according to data analysis from the beginning of 2022. Also rolling over, with some adjustments, will be the recommendations for work in 2022.

This year has been marred by attendance issues in term 1; COVID-19 hangover. These continued throughout the year and have an impact on student achievement.

#### Overview

Professional learning in literacy for all teachers was mainly through the *Language for Literacy* project. The hypothesis behind the project is that increased focus on oracy - teacher knowledge and use of strategies, planning for oral language and vocabulary building, a literacy-rich environment and student engagement in oral language - will have a positive impact on reading and writing across the curriculum.

Two Fofoa i Vaoese teachers received professional learning as part of the Reo Moana Project through Va'atele Education Consulting. The main thrust is improvement of bilingual education in 50:50 + Pacific bilingual units. The project continues in 2023 with the two other teachers accessing the learning and support.

## Targets and results - English in English-medium -WRITING

**2021 - no result**

**TARGET for 2022** is 70% of all students attending WCS at EOY 2022 will achieve AT or ABOVE the expected curriculum level in writing.

**2022 result:** 43 % of students attending at EOY 2020 (237 students) were AT or AB their expected level.

**85% of all target students will make accelerated progress and achieve AT or ABOVE** the expected curriculum level in writing

**2022 result:** These data were not able to be extracted from the SMS

Writing results	2017	2018	2019	2020	2022
<b>ALL</b>	39.7	50.6	54.7	44.0	<b>43</b>
<b>Māori</b>	42.4	47.1	55.9	36.0	<b>34</b>
<b>Pasifika</b>	40.0	51.8	54.9	47.0	<b>47</b>
<b>Boys</b>	30.1	38.8	39.4	33.0	<b>35</b>
<b>Girls</b>	57.4	61.3	70	55.0	<b>54</b>
<b>ESOL</b>	34.1	50	Not available	Not available	<b>49</b>

There are currently 83 funded ESOL students. 34 Samoan-medium. 49 English-medium

Writing results	2017	2018	2019	2020	2022
<b>Y1</b>	100	73.7	96	95	<b>100</b>
<b>Y2</b>	34.3	51.6	62	54	<b>21</b>
<b>Y3</b>	24.3	54.3	55	48	<b>53</b>
<b>Y4</b>	42.2	52.6	45	30	<b>39</b>
<b>Y5</b>	41.2	47.6	34	44	<b>63</b>
<b>Y6</b>	36.8	52.2	46	44	<b>22</b>
<b>Y7</b>	40	43.2	45	35	<b>26</b>
<b>Y8</b>	25.6	42.1	54	24	<b>35</b>

## Targets and results - English in English-medium - READING

2021 - no result

**TARGET for 2022** is 75% of all students attending WCS at EOY 2022 will achieve AT or ABOVE the expected curriculum level in reading.

**2022 result:** 49 % of students attending at EOY 2022 were AT or AB their expected level.

**85% of all target students will make accelerated progress and achieve AT or ABOVE** the expected curriculum level in reading.

**2022 result:** These data were not able to be extracted from the SMS.

Reading results	2017	2018	2019	2020	2022
<b>ALL</b>	43.7	51.7	63.1	54.0	<b>49</b>
<b>Māori</b>	45.1	55.7	61.1	49.0	<b>43</b>
<b>Pasifika</b>	43.7	51.5	63.9	56.0	<b>49</b>
<b>Boys</b>	31.8	43.0	54.8	45.0	<b>44</b>
<b>Girls</b>	56.6	60.9	71.3	63.0	<b>60</b>
<b>ESOL</b>	48.2	57.6	Not available	Not available	<b>53</b>

There are currently 83 funded ESOL students. 34 Samoan-medium 49 English-medium

Reading results	2017	2018	2019	2020	2022
<b>Y1</b>	72.2	75.0	87	100	<b>100</b>
<b>Y2</b>	38.9	38.7	78	58	<b>25</b>
<b>Y3</b>	48.7	60.0	76	68	<b>70</b>
<b>Y4</b>	47.4	76.3	63	62	<b>62</b>
<b>Y5</b>	39.2	50.0	44	44	<b>62</b>
<b>Y6</b>	33.3	47.8	59	47	<b>26</b>
<b>Y7</b>	45.7	38.9	46	37	<b>30</b>
<b>Y8</b>	38.5	42.1	63	36	<b>43</b>



### Targets and results- English for bilingual learners E4BL

#### Writing in English for bilingual learners

2021 - no result

**TARGET for 2022** 60% of all Te Reo Pākehā and Gagana Peretania students will achieve at/above the expected curriculum level in writing.

2022 result: 29 % of students who attended English for Bilingual Learners were AT or AB the expected writing level as measured against NZC English. This level is not the same as TMOA Te Reo Pākehā

Writing	2017	2018	2019	2020	2022
MĀ TRP	70	78.5	-	55	13
FiV GP	-	-	-	No data	19

#### Reading in English for bilingual learners

2021 - no result

**TARGET for 2022** 60% of all Te Reo Pākehā and Gagana Peretania students will achieve at/above the expected curriculum level in writing.

2022 result: 29 % of students who attended English for Bilingual Learners were AT or AB the expected writing level as measured against NZC English. This level is not the same as TMOA Te Reo Pākehā

Reading	2017	2018	2019	2020	2022
MĀ TRP	80	78.5	-	68	26
FiV GP	-	-	-	78	31

### Targets and results- Mōkai Āwhina Te Reo Māori

#### Tuhituhi

2021 - no result

**TARGET for 2022** 50% of all Mōkai Āwhina students will achieve at/above the expected curriculum level in tuhituhi.  
2022 result: 58% of Mōkai Āwhina students were AT or AB their expected level in tuhituhi.

Tuhituhi	2017	2018	2019	2020	2022
ALL	-	51	54	38	58
Boys	-	-	-	-	-

#### Pānui

2021 - no result

**TARGET for 2022** 50% of all Mōkai Āwhina students will achieve at/above the expected curriculum level in pānui.  
2022 result: 76% of Mōkai Āwhina students were AT or AB their expected level in pānui.

Pānui	2017	2018	2019	2020	2022
ALL	-	58	61	44	76
Boys	-	-	-	-	-

#### Kōrero

2021 - no result

**TARGET for 2022** 60% of all Mōkai Āwhina students will achieve at/above the expected curriculum level in kōrero.  
2022 result: 58% of Mōkai Āwhina students were AT or AB their expected level in kōrero.

Kōrero	2017	2018	2019	2020	2022
ALL		58	70	51	58
Boys	-	-	-	-	-

Girls	-	-	-	-	-
Girls	-	-	-	-	-
Girls	-	-	-	-	-

Targets and results - Fofoa i Vaoese Gagana Samoa																																																							
<u>Tusigatala</u> 2021 - no result TARGET for 2022 80% of all Fofoa i Vaoese students will achieve AT or ABOVE the expected curriculum level in tusigatala.  2022 result: 73% of Fofoa i Vaoese students were AT or AB their expected level in tusigatala.				<u>Faitautusi</u> 2021 - no result TARGET for 2022 80% of all Fofoa i Vaoese students will achieve at/above the expected curriculum level in faitautusi.  2022 result: 74% of Fofoa i Vaoese students were AT or AB their expected level in faitautusi.				<u>Tautala</u>  TARGET for 2022 is that there will be a formal assessment of tautala therefore there is no target set.																																															
<table><tr><td>Tusigatala</td><td>2019</td><td>2020</td><td>2022</td></tr><tr><td>ALL</td><td>76.9</td><td>70.0</td><td>73</td></tr><tr><td>Boys</td><td>74.4</td><td>74.0</td><td>71</td></tr><tr><td>Girls</td><td>80.8</td><td>65.0</td><td>77</td></tr></table>				Tusigatala	2019	2020	2022	ALL	76.9	70.0	73	Boys	74.4	74.0	71	Girls	80.8	65.0	77	<table><tr><td>Faitau</td><td>2019</td><td>2020</td><td>2022</td></tr><tr><td>ALL</td><td>75.4</td><td>79.0</td><td>74</td></tr><tr><td>Boys</td><td>77.0</td><td>68.0</td><td>66</td></tr><tr><td>Girls</td><td>73.1</td><td>74.0</td><td>84</td></tr></table>				Faitau	2019	2020	2022	ALL	75.4	79.0	74	Boys	77.0	68.0	66	Girls	73.1	74.0	84	<table><tr><td>Tautala</td><td>2020</td><td>2022</td></tr><tr><td>ALL</td><td>Not completed</td><td>Not completed</td></tr><tr><td>Boys</td><td>Not completed</td><td>Not completed</td></tr><tr><td>Girls</td><td>Not completed</td><td>Not completed</td></tr></table>				Tautala	2020	2022	ALL	Not completed	Not completed	Boys	Not completed	Not completed	Girls	Not completed	Not completed
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Reasons for variance (Why did this happen?)	Evaluation (Next steps)
<p>In 2022 the plan was to :</p> <ul style="list-style-type: none"> <li>- Focus and trialling new ideas with target students and monitor their progress closely</li> <li>- Gather and use student and whānau voice to refine teaching and learning programmes including students with learning support needs</li> <li>- Analyse student data OTJs on the WCS Tracking and Monitoring Sheet at key points throughout the year</li> <li>- Design learning tasks using relevant assessment information, UDL and/or ESOL principles and learning from L4L PLD. Tasks will be challenging and achievable and learners will experience a culturally sustaining approach</li> <li>- See evidence of AfL practice improvements in literacy lessons</li> <li>- Improve teacher PCK on an individual basis; as required according to need</li> </ul> <p><b>PCK = Pedagogical Content Knowledge. This means teacher understanding of the content they teach combined with the knowledge of how to teach it effectively.</b></p>	
	<p><b>School-wide Language for Literacy (L4L)</b> Continue to use L4L strategies for oracy and begin to work on the reading process.</p>

In 2019 we reached almost 55% AT or AB their expected level in writing overall English-medium students. While this is currently at 43%, it hasn't fallen across the COVID years. Reading has suffered more with a drop from 63% in 2019 to 49% in 2022.

Year level writing results are quite different and it is not currently known why this is. It is also noted that year 2 has significantly lower achievement than they did in 2020 possibly due to many children not starting school when they were five but waiting until they were 6 - all around COVID and safety concerns of families. Anecdotally, teachers have talked about the struggle they have to get them into reading and writing.

Leaders of Learning continue to refine analysis of student data which is discussed in Senior Staff meetings. This is changed again for 2023 where we will be using eTAP more effectively, lessening the amount of time spent organising data.

Writing moderation took place again for e-asTTle in 2022. Teachers were able to mark a common script and discuss the reasons for the scores they gave.

Teachers have experienced increased days off sick, with sick family members or in isolation with the result being breaks in class programme continuity.

Junior school Y1-3 Eng-medium all focus on phonemic awareness and how that contributes to increased reading ability.

Junior school Mā and FiV use the PLD providers that were available in 2021-22

**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** with teachers challenged to mark unusual scripts, use the exemplars and really explain their thinking. Also, all teachers need to be prepared to change their scoring in light of discussion. This is a key aspect of moderation. Finally, the exemplars in English-medium e-asTTle are a key resource to help explain aspects of scoring and should always be referred to.

**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 for teachers. In 2023, all target learners will be tracked on eTAP using a specific function. AoV 2023 will show these data. Leaders will continue to refine tracking and monitoring processes as a Senior Staff team.

**PCK increase - personal learning.** Teachers need to take increased responsibility for their professional learning. They were provided with a *Literacy Resources* box that included a number of key MOE resources e.g. ELLP, Effective Lit Prac and others purchased by the school. Each of these were included because they are key to a good literacy programme. Mōkai Āwhina and Fofoa i Vaoese need more targeted resources although many for English-medium are also useful.

## Analysis of Variance and Improvement Plan - Numeracy 2022

**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**

**Strategic Goal 3: Ensure all students experience governance and leadership that works strategically and collaboratively to improve outcomes for all stakeholders**

Annual Goals:	Targets	Results
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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

**From Strategic Goal 3:**

1. The board actively represents and serves the school and education community in its stewardship role
2. The board scrutinises the effectiveness of the school in achieving valued student outcomes

**Overall Mathematics**

Overall Results	2017	2018	2019	2020	2022 targets
ALL	48	50	61	54	60%
Māori	46	42	63	45	60%
Pasifika	49	55	61	56	60%
Boys	46	45	59	49	60%
Girls	52	56	65	57	60%
MĀ	57	56	71	55	50%
FiV		73	88	67	60%

2021-No overall data collected in 2021.

Maths	2022	variance
ALL	44%	-16%
Māori	44%	-16%
Pasifika	43%	-17%
Boys	42%	-18%
Girls	58%	-2%
MĀ	54%	+4%
FiV	69%	+9%

**Analysis and next steps for 2023:**

- Like many areas, our results in Mathematics overall have dropped from 2020 (54%), to the end of 2022 (44%). This was from a peak in 2019 of 61% overall. Disruptions with Covid, especially in term 1, with both students and staff having time off, obviously have affected the results. If anything, we get a real sense of how much an impact Covid has had on students learning in our community. From here it can only be upwards.
- It is very difficult to pinpoint the exact reasons why data has dropped as there are a number of factors, however teacher pedagogy, organisation, curriculum knowledge and maths confidence are huge things that contribute to the student success / or lack of success in maths.
- Therefore what are some potential next steps for 2023 that can help our students learn more effectively in mathematics? Here are some listed which will be further explained;- accuracy in tracking & monitoring, improving teacher pedagogy in maths, regularly completing observation and feedback sessions and teachers setting goals; and teachers noticing and responding better.

- **1) Accuracy in 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. Regular discussions in teams and as a Senior Staff will help keep our focus on the learning and on the target students. We need to keep data at the forefront and etap is a wonderful tool to help track it.
- **2) Improving teacher pedagogy in maths-** the most important resource in the classroom is of course the teacher. The teacher is going to make the biggest difference. The Ministry is beginning to look at refreshing how we teach maths in schools. One of the ways it is advocating is through a 'balanced maths diet'. As this suggests, a teacher should consider a wide range of approaches. A 'balanced maths diet' should have the following- '**Making thinking visible**' (show steps, modelling books, display strategies and student work), '**Building procedural fluency**' (applying procedures, justifying use and connecting to real life contexts), '**Engaging in discourse**' (share ideas with each other, talk to each other, communicate with each other), '**Questioning and Feedback**' (encourage explaining, make connections with big ideas, feedback that supports next steps), '**Focus on the big ideas**' (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**' (opportunities to work in pairs, collaboratively, individually and whole class).
- **3) Observations and feedback-** 2022 was a difficult year to go into classes to complete observations and to provide feedback and goals for teachers. The main challenge being staff absences when trying to organise times to observe and relievers to release teachers for discussions. This though needs to happen regularly next year either through observations or perhaps videoing and working with a buddy coach. It is hugely important because sometimes it is not until an observation that a teacher really reflects on how they teach.
- **4) Noticing and responding-** Teachers need to improve in this area as well. From the small sample of observations during 2022, often teachers would be teaching things the students already knew, not scaffolding correctly with materials, imaging and number properties, or not moving students on quick enough. Students need to be always moving forward with urgency.

# Wiri Central School

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Ministry Number:</b>	1576
<b>Principal:</b>	Jan Donaldson
<b>School Address:</b>	11 - 23 Inverell Avenue, Wiri , Auckland
<b>School Postal Address:</b>	PO Box 97-148, Manuaku 2241
<b>School Phone:</b>	09 262 0594
<b>School Email:</b>	<a href="mailto:office@wiricentral.school.nz">office@wiricentral.school.nz</a>
<b>Accountant / Service Provider:</b>	Edtech Financial Services Ltd



## WIRI CENTRAL SCHOOL

# Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Stacey Morunga	Presiding Member	Elected May 2019	Apr 2025
Jan Donaldson	Principal		
Karina Low	Member	Elected May 2019	Dec 2022
Mema Schwalger	Member	Elected May 2019	Apr 2025
Jackie Flanagan	Member	Elected May 2019	Apr 2025
Edna Ngere	Member	Elected May 2019	Jun 2022
Hemi Scott	Member	Selected Nov 2022	Apr 2025
Paul Milmine	Member	Co-Opted Feb 2022	Apr 2025
Sharlene Howe	Member	Elected Jul 2022	Apr 2025
Chelsea Turner	Member	Selected Nov 2022	Apr 2025

# WIRI CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2022

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	Kiwisport
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# Wiri Central School

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Stacey Maraia Morunga  
Full Name of Presiding Member

Janette Elizabeth Donaldson  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

25/05/23  
Date:

25/05/23  
Date:

# Wiri Central School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	4,513,139	3,963,143	4,038,148
Locally Raised Funds	3	49,529	18,750	71,732
Interest Income		40,483	20,000	17,630
<b>Total Revenue</b>		4,603,151	4,001,893	4,127,510
<b>Expenses</b>				
Locally Raised Funds	3	23,849	19,000	11,115
Learning Resources	4	3,103,660	3,138,468	3,069,090
Administration	5	574,175	377,290	315,771
Finance		1,490	1,000	1,527
Property	6	789,922	702,983	680,680
Loss on Disposal of Property, Plant and Equipment		7,286	-	1,820
		4,500,382	4,238,741	4,080,003
<b>Net Surplus / (Deficit) for the year</b>		102,769	(236,848)	47,507
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		102,769	(236,848)	47,507

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		2,674,445	2,659,578	2,626,938
Total comprehensive revenue and expense for the year		102,769	(236,848)	47,507
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		20,428	-	-
<b>Equity at 31 December</b>		2,797,642	2,422,730	2,674,445

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	213,006	393,132	453,770
Accounts Receivable	8	218,980	218,000	283,916
GST Receivable		25,251	15,000	8,599
Prepayments		46,288	20,000	18,223
Inventories	9	130	100	98
Investments	10	920,000	910,000	542,649
		1,423,655	1,556,232	1,307,255
<b>Current Liabilities</b>				
Accounts Payable	12	235,341	229,800	228,866
Revenue Received in Advance	13	-	-	28,810
Provision for Cyclical Maintenance	14	73,504	104,890	103,251
Finance Lease Liability	15	7,676	8,036	9,156
Funds held for Capital Works Projects	16	37,610	-	-
		354,131	342,726	370,083
<b>Working Capital Surplus/(Deficit)</b>		1,069,524	1,213,506	937,172
<b>Non-current Assets</b>				
Investments	10	998,130	460,000	920,000
Property, Plant and Equipment	11	783,933	814,593	863,979
		1,782,063	1,274,593	1,783,979
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	40,806	52,230	41,225
Finance Lease Liability	15	13,139	13,139	5,481
		53,945	65,369	46,706
<b>Net Assets</b>		2,797,642	2,422,730	2,674,445
<b>Equity</b>		2,797,642	2,422,730	2,674,445

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,434,510	1,505,029	1,548,223
Locally Raised Funds		45,898	(11,510)	100,293
Goods and Services Tax (net)		(16,297)	(6,401)	27,856
Payments to Employees		(832,775)	(919,609)	(908,179)
Payments to Suppliers		(435,251)	(593,692)	(519,087)
Interest Paid		(1,490)	(1,000)	(1,527)
Interest Received		10,597	18,358	29,598
Net cash from/(to) Operating Activities		205,192	(8,825)	277,177
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(7,286)	-	(1,820)
Purchase of Property Plant & Equipment (and Intangibles)		(115,758)	(180,951)	(81,414)
Purchase of Investments		(455,481)	-	(775,822)
Proceeds from Sale of Investments		-	92,649	
Net cash from/(to) Investing Activities		(578,525)	(88,302)	(859,056)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		20,428	-	
Finance Lease Payments		(10,321)	36,489	(7,739)
Funds Administered on Behalf of Third Parties		122,462	-	(357,892)
Net cash from/(to) Financing Activities		132,569	36,489	(365,631)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(240,764)</b>	<b>(60,638)</b>	<b>(947,510)</b>
Cash and cash equivalents at the beginning of the year	7	453,770	453,770	1,401,280
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>213,006</b>	<b>393,132</b>	<b>453,770</b>

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

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

# Wiri Central School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 2022 to 31 December 2022 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 21b.

#### ***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) 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.

#### **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 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.

#### **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 not trivial.

#### **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.

#### **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
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **j) Intangible Assets**

##### **Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

#### **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.

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

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

#### **l) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **n) Revenue Received in Advance**

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

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

#### **o) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

#### **p) Funds held for Capital works**

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

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

**q) Provision for Cyclical Maintenance**

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

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

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

**r) Financial Instruments**

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

**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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,834,521	1,425,610	1,528,298
Teachers' Salaries Grants	2,099,541	2,053,000	2,031,140
Use of Land and Buildings Grants	569,988	460,533	460,533
Other Government Grants	9,089	24,000	18,177
	<u>4,513,139</u>	<u>3,963,143</u>	<u>4,038,148</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,450.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
<b>Revenue</b>	\$	\$	\$
Donations & Bequests	784	150	169
Curriculum related Activities - Purchase of goods and services	48,724	18,600	71,202
Trading	21	-	361
	<u>49,529</u>	<u>18,750</u>	<u>71,732</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	23,849	19,000	8,992
Trading	-	-	2,123
	<u>23,849</u>	<u>19,000</u>	<u>11,115</u>
<i>Surplus for the year Locally raised funds</i>	<u>25,680</u>	<u>(250)</u>	<u>60,617</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	120,344	116,560	85,041
Information and Communication Technology	12,144	12,350	10,050
Library Resources	2,748	3,850	3,035
Employee Benefits - Salaries	2,733,119	2,779,500	2,749,976
Staff Development	23,004	28,000	18,402
Depreciation	212,301	198,208	202,586
	<u>3,103,660</u>	<u>3,138,468</u>	<u>3,069,090</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,463	7,800	6,576
Board Fees	2,195	2,800	2,470
Board Expenses	8,963	11,300	8,050
Communication	4,536	7,000	6,922
Consumables	13,871	12,140	9,877
Other	387,233	209,950	168,180
Employee Benefits - Salaries	128,525	105,500	93,547
Insurance	9,619	10,000	9,691
Service Providers, Contractors and Consultancy	10,770	10,800	10,458
	<u>574,175</u>	<u>377,290</u>	<u>315,771</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	17,026	17,300	11,352
Consultancy and Contract Services	56,917	56,250	54,597
Cyclical Maintenance Provision	18,240	28,000	13,346
Grounds	6,337	9,500	12,478
Heat, Light and Water	24,622	24,000	28,675
Repairs and Maintenance	16,265	26,800	29,397
Use of Land and Buildings	569,988	460,533	460,533
Employee Benefits - Salaries	80,527	80,600	70,302
	<u>789,922</u>	<u>702,983</u>	<u>680,680</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	213,006	393,132	453,770
Cash and cash equivalents for Statement of Cash Flows	<u>213,006</u>	<u>393,132</u>	<u>453,770</u>

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

Of the \$213,006 Cash and Cash Equivalents, \$37,610 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 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	4,182	-	550
Receivables from the Ministry of Education	-	30,000	84,852
Interest Receivable	36,242	8,000	6,356
Banking Staffing Underuse	5,620	-	-
Teacher Salaries Grant Receivable	172,936	180,000	192,158
	<u>218,980</u>	<u>218,000</u>	<u>283,916</u>
Receivables from Exchange Transactions	40,424	8,000	6,906
Receivables from Non-Exchange Transactions	178,556	210,000	277,010
	<u>218,980</u>	<u>218,000</u>	<u>283,916</u>

## 9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	130	100	98
	<u>130</u>	<u>100</u>	<u>98</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	920,000	910,000	542,649
Non-current Asset			
Long-term Bank Deposits	998,130	460,000	920,000
Total Investments	<u>1,918,130</u>	<u>1,370,000</u>	<u>1,462,649</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	218,138	3,465	-	-	(45,500)	176,103
Furniture and Equipment	520,730	73,245	(710)	-	(119,717)	473,548
Information and Communication Technology	85,613	42,422	(4,794)	-	(32,963)	90,278
Leased Assets	16,074	16,499	-	-	(10,927)	21,646
Library Resources	23,424	3,911	(1,783)	-	(3,194)	22,358
<b>Balance at 31 December 2022</b>	<b>863,979</b>	<b>139,542</b>	<b>(7,287)</b>	<b>-</b>	<b>(212,301)</b>	<b>783,933</b>

The net carrying value of equipment held under a finance lease is **\$21,646 (2021: \$16,074)**

### Restrictions

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.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,236,632	(1,060,529)	176,103	1,233,167	(1,015,029)	218,138
Furniture and Equipment	1,594,676	(1,121,128)	473,548	1,530,289	(1,009,559)	520,730
Information and Communication Technology	243,090	(152,812)	90,278	263,480	(177,867)	85,613
Leased Assets	46,450	(24,804)	21,646	29,951	(13,877)	16,074
Library Resources	78,361	(56,003)	22,358	80,582	(57,158)	23,424
<b>Balance at 31 December</b>	<b>3,199,209</b>	<b>(2,415,276)</b>	<b>783,933</b>	<b>3,137,469</b>	<b>(2,273,490)</b>	<b>863,979</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	35,112	30,000	28,219
Accruals	7,337	5,800	5,806
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	176,656	180,000	181,337
Employee Entitlements - Leave Accrual	16,236	14,000	13,504
	<b>235,341</b>	<b>229,800</b>	<b>228,866</b>
Payables for Exchange Transactions	235,341	229,800	228,866
	<b>235,341</b>	<b>229,800</b>	<b>228,866</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	-	-	28,810
	-	-	28,810

### 14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	144,476	144,476	131,130
Increase to the Provision During the Year	18,240	28,000	13,346
Use of the Provision During the Year	(48,406)	-	-
Provision at the End of the Year	114,310	172,476	144,476
Cyclical Maintenance - Current	73,504	104,890	103,251
Cyclical Maintenance - Non current	40,806	52,230	41,225
	114,310	157,120	144,476

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

### 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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	7,676	8,036	10,090
Later than One Year and no Later than Five Years	13,139	13,139	5,790
Later than Five Years			(1,243)
	20,815	21,175	14,637
<b>Represented by</b>			
Finance lease liability - Current	7,676	8,036	9,156
Finance lease liability - Non current	13,139	13,139	5,481
	20,815	21,175	14,637

## 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 7.

	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		(84,852)	199,269	(76,807)	-	37,610

### Represented by:

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

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Admin Upgrade		-	-	(37,583)	-	(37,583)
Block 2 & Toilet Upgrade		273,041	-	(322,497)	3,620	(45,836)
Prefab Doorways		-	48,898	(50,331)	-	(1,433)
Canopy Project		-	36,000	(36,000)	-	-
Totals		273,041	84,898	(446,411)	3,620	(84,852)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(84,852)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,195	2,470
<i>Leadership Team</i>		
Remuneration	489,125	489,331
Full-time equivalent members	4	4
Total key management personnel remuneration	491,320	491,801

There are 9 members of the Board excluding the Principal. The Board had held 8 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.

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
110 - 120	2	2
100 - 110	2	2
	4.00	4.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 20. Contingencies

### Holidays Act Compliance – Schools Payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

### TAPEC Wash-up Funding

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$144,000 contract for Administration Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$144,000 has been received of which \$106,390 has been spent on the project to date.

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) A contract for the Administration Block upgrade to be completed in 2022. This will be fully funded by the Ministry of Education. \$37,583 has been spent on the project to date.

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any new contracts.

## 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	213,006	393,132	453,770
Receivables	218,980	218,000	283,916
Investments - Term Deposits	1,918,130	1,370,000	1,462,649
Total Financial assets measured at amortised cost	<u>2,350,116</u>	<u>1,981,132</u>	<u>2,200,335</u>

### Financial liabilities measured at amortised cost

Payables	235,341	229,800	228,866
Finance Leases	20,815	21,175	14,637
Total Financial Liabilities Measured at Amortised Cost	<u>256,156</u>	<u>250,975</u>	<u>243,503</u>

### 23. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WIRI CENTRAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 19, that comprise the statement of financial position as at 31 December 2022, 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 2022 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 25 May 2023. 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989

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

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the 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 comprises the information including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report, Statement of Compliance with Employment Policy 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 the School.

A handwritten signature in black ink, appearing to read "M. Laing", with a stylized flourish at the end.

#### **Matt Laing**

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand





## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WIRI CENTRAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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  - 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 25 May 2023. 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.

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#### **Matt Laing**

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand