



## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Ministry Number: 1557**

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# WAITAKERE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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# Waitakere Primary School

## Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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



Full Name of Presiding Member



Signature of Presiding Member

30/5/22

Date



Full Name of Principal



Signature of Principal

30/5/22

Date

# Waitakere Primary School

## Members of the Board of Trustees

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Wade Hansen	Presiding Member	Re-elected 2019	September 2022
Heather Atkinson	Principal	Ex officio	
Rewi Spraggon	Parent Representative	Co-opted	
John Buchannan	Parent Representative	Elected 2020	May 2023
Ashleigh Stewart	Parent Representative	Elected 2019	September 2022
Graeme Gellatly	Parent Representative	Elected 2019	September 2022
Nick Bithell	Parent Representative	Elected 2019	September 2022
Heather Irvine	Parent Representative	Elected 2020	May 2023

# Waitakere Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	3,897,733	3,660,583	3,725,764
Locally Raised Funds	3	168,279	179,000	191,618
Interest Income		3,725	7,000	8,027
International Students	4	-	-	24,614
		<u>4,069,737</u>	<u>3,846,583</u>	<u>3,950,023</u>
<b>Expenses</b>				
Locally Raised Funds	3	115,384	73,000	71,768
International Students	4	389	-	1,857
Learning Resources	5	3,004,196	2,762,608	2,750,004
Administration	6	246,132	256,706	249,825
Finance		4,876	6,900	5,359
Property	7	577,360	719,361	737,418
Depreciation	12	142,177	134,375	134,375
Loss on Disposal of Property, Plant and Equipment		750	-	2,104
		<u>4,091,264</u>	<u>3,952,950</u>	<u>3,952,710</u>
<b>Net Surplus / (Deficit) for the year</b>		(21,527)	(106,367)	(2,687)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>(21,527)</u></u>	<u><u>(106,367)</u></u>	<u><u>(2,687)</u></u>

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

# Waitakere Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		867,114	867,114	869,801
Total comprehensive revenue and expense for the year		(21,527)	(106,367)	(2,687)
<b>Equity at 31 December</b>		845,587	760,747	867,114
Retained Earnings		845,587	760,747	867,114
<b>Equity at 31 December</b>		845,587	760,747	867,114

*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.*

# Waitakere Primary School

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	159,155	215,346	573,964
Accounts Receivable	9	225,727	177,679	177,679
Prepayments		1,391	-	-
Inventories	10	10,825	13,547	13,547
Investments	11	328,704	325,277	325,277
		725,802	731,849	1,090,467
<b>Current Liabilities</b>				
GST Payable		(10,589)	43,086	43,086
Accounts Payable	13	238,665	204,926	206,674
Revenue Received in Advance	14	93,996	92,072	92,072
Provision for Cyclical Maintenance	15	-	21,043	-
Finance Lease Liability	16	35,923	27,952	39,949
Funds held in Trust	17	-	2,232	2,232
Funds held for Capital Works Projects	18	(76,004)	-	320,576
		281,991	391,311	704,589
<b>Working Capital Surplus/(Deficit)</b>		443,811	340,538	385,878
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	593,876	634,882	677,384
		593,876	634,882	677,384
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	171,092	155,694	155,737
Finance Lease Liability	16	21,008	58,979	40,411
		192,100	214,673	196,148
<b>Net Assets</b>		845,587	760,747	867,114
<b>Equity</b>		845,587	760,747	867,114

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

# Waitakere Primary School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		872,137	819,140	869,034
Locally Raised Funds		175,136	208,022	231,199
Hostel		-	-	
International Students		-	-	12,114
Goods and Services Tax (net)		(53,675)	64,293	64,293
Payments to Employees		(475,323)	(504,866)	(523,397)
Payments to Suppliers		(446,846)	(418,786)	(432,339)
Interest Paid		(4,876)	(6,900)	(5,359)
Interest Received		3,725	7,000	9,978
Net cash from/(to) Operating Activities		70,278	167,903	225,523
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(750)	-	
Purchase of Property Plant & Equipment (and Intangibles)		(44,144)	(92,442)	(140,273)
Purchase of Investments		(3,427)	(184,873)	(184,873)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(48,321)	(277,315)	(325,146)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	
Finance Lease Payments		(37,954)	(14,001)	(14,001)
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		-	-	
Funds Administered on Behalf of Third Parties		(398,812)	2,232	335,042
Net cash from/(to) Financing Activities		(436,766)	(11,769)	321,041
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(414,809)</b>	<b>(121,181)</b>	<b>221,418</b>
Cash and cash equivalents at the beginning of the year	8	573,964	336,527	352,546
<b>Cash and cash equivalents at the end of the year</b>	8	<b>159,155</b>	<b>215,346</b>	<b>573,964</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.*



# Waitakere Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

###### **Critical Judgements in applying accounting policies**

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

###### **Classification of leases**

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

#### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

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

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

##### **Other Grants**

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

##### **Donations, Gifts and Bequests**

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

##### **Interest Revenue**

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

#### **d) 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 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	3-20 years
Furniture and equipment	5-20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **j) Impairment of property, plant, and equipment and intangible assets**

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

#### **Non cash generating assets**

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

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

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

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

### **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.

### **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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

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

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

**m) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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.

**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 Revenue and Expense.

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

**o) Provision for Cyclical Maintenance**

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

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

**p) Financial Instruments**

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

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

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

**q) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**r) 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.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	754,620	673,054	708,081
Teachers' Salaries Grants	2,645,896	2,359,054	2,358,638
Use of Land and Buildings Grants	362,902	492,339	492,339
Other MoE Grants	134,315	136,136	166,706
	<u>3,897,733</u>	<u>3,660,583</u>	<u>3,725,764</u>

## 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	59,970	91,000	108,113
Fees for Extra Curricular Activities	81,390	51,000	71,526
Trading	20,492	21,000	4,547
Fundraising & Community Grants	6,427	16,000	7,432
	<u>168,279</u>	<u>179,000</u>	<u>191,618</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	78,319	51,000	72,612
Trading	8,137	9,000	(4,905)
Fundraising and Community Grant Costs	28,928	13,000	4,061
	<u>115,384</u>	<u>73,000</u>	<u>71,768</u>
	<u>52,895</u>	<u>106,000</u>	<u>119,850</u>

*Surplus/ (Deficit) for the year Locally raised funds*

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll			2
<b>Revenue</b>			
International Student Fees	-	-	24,614
<b>Expenses</b>			
Student Recruitment	389	-	1,857
	<u>389</u>	<u>-</u>	<u>1,857</u>
	<u>(389)</u>	<u>-</u>	<u>22,757</u>

*Surplus/ (Deficit) for the year International Students*

## 5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	55,538	60,792	30,453
Information and Communication Technology	32,722	29,000	34,028
Library Resources	1,139	2,000	776
Employee Benefits - Salaries	2,905,454	2,648,216	2,660,314
Staff Development	9,343	22,600	24,433
	<u>3,004,196</u>	<u>2,762,608</u>	<u>2,750,004</u>

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,730	6,888	6,720
Board Fees	5,005	6,000	4,875
Board Expenses	1,367	4,500	4,871
Communication	5,586	7,500	7,772
Consumables	10,528	11,900	10,191
Legal Fees	-	1,000	-
Other	29,679	29,140	22,715
Employee Benefits - Salaries	168,885	176,924	172,969
Insurance	9,272	4,757	11,812
Service Providers, Contractors and Consultancy	8,080	8,097	7,900
	<u>246,132</u>	<u>256,706</u>	<u>249,825</u>

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	16,417	13,500	20,690
Consultancy and Contract Services	56,699	48,000	44,437
Cyclical Maintenance Provision	15,355	21,000	(7,613)
Grounds	28,104	26,600	53,884
Heat, Light and Water	19,903	32,000	32,885
Rates	-	1,000	-
Repairs and Maintenance	34,363	40,922	42,660
Use of Land and Buildings	362,902	492,339	492,339
Employee Benefits - Salaries	43,617	44,000	58,136
	<u>577,360</u>	<u>719,361</u>	<u>737,418</u>

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

## 8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	159,155	215,346	573,964
Cash and cash equivalents for Statement of Cash Flows	<u>159,155</u>	<u>215,346</u>	<u>573,964</u>

## 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,235	8,177	8,168
Banking Staffing Underuse	15,057	-	9
Teacher Salaries Grant Receivable	207,435	169,502	169,502
	<u>225,727</u>	<u>177,679</u>	<u>177,679</u>
Receivables from Exchange Transactions	3,235	8,177	8,168
Receivables from Non-Exchange Transactions	222,492	169,502	169,511
	<u>225,727</u>	<u>177,679</u>	<u>177,679</u>

## 10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	10,825	13,547	13,547
	10,825	13,547	13,547

## 11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	328,704	325,277	325,277
	328,704	325,277	325,277

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	299,425	3,415	-	-	(44,563)	258,276
Furniture and Equipment	201,614	12,646	-	-	(27,672)	186,589
Information and Communication Technology	74,212	17,232	(627)	-	(22,527)	68,291
Leased Assets	78,824	22,313	-	-	(44,040)	57,097
Library Resources	23,309	3,811	(123)	-	(3,375)	23,623
<b>Balance at 31 December 2021</b>	<b>677,384</b>	<b>59,417</b>	<b>(750)</b>	<b>-</b>	<b>(142,177)</b>	<b>593,876</b>

The net carrying value of equipment held under a finance lease is **\$57,097 (2020: \$78,824)**

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	850,864	(592,588)	258,276	847,449	(548,024)	299,425
Furniture and Equipment	533,241	(346,652)	186,589	527,198	(325,584)	201,614
Information and Communication T	257,657	(189,366)	68,291	263,225	(189,013)	74,213
Leased Assets	122,795	(65,698)	57,097	146,139	(67,315)	78,823
Library Resources	92,014	(68,391)	23,623	88,670	(65,361)	23,309
<b>Balance at 31 December</b>	<b>1,856,571</b>	<b>(1,262,695)</b>	<b>593,876</b>	<b>1,872,681</b>	<b>(1,195,297)</b>	<b>677,384</b>

### 13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	1,880	9,962	5,789
Accruals	7,730	4,750	4,750
Banking Staffing Overuse	-	-	1,748
Employee Entitlements - Salaries	207,435	169,502	173,675
Employee Entitlements - Leave Accrual	21,622	20,712	20,712
	<u>238,667</u>	<u>204,926</u>	<u>206,674</u>
Payables for Exchange Transactions	238,667	204,926	206,674
	<u>238,667</u>	<u>204,926</u>	<u>206,674</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	93,996	92,072	92,072
	<u>93,996</u>	<u>92,072</u>	<u>92,072</u>

### 15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	155,737	155,737	163,350
Increase/ (decrease) to the Provision During the Year	15,355	21,000	(7,613)
Provision at the End of the Year	<u>171,092</u>	<u>176,737</u>	<u>155,737</u>
Cyclical Maintenance - Current	-	21,043	-
Cyclical Maintenance - Term	171,092	155,694	155,737
	<u>171,092</u>	<u>176,737</u>	<u>155,737</u>

### 16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	35,923	27,952	43,823
Later than One Year and no Later than Five Years	21,008	58,979	42,174
Future Finance Charges			(5,637)
	<u>56,931</u>	<u>86,931</u>	<u>80,360</u>
<b>Represented by</b>			
Finance lease liability - Current	35,923	27,952	39,949
Finance lease liability - Term	21,008	58,979	40,411
	<u>56,931</u>	<u>86,931</u>	<u>80,360</u>



## 17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	2,232	2,232
	<u>-</u>	<u>2,232</u>	<u>2,232</u>

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

## 18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Septic System		(37,763)	-	-	37,763	-
MOE Drainage		9,749	-	-	(9,749)	-
ILE Rms 9,10 & 18,19 & Jnr toilets		204,574	-	(266,877)	-	(62,303)
Alarms		(21,418)	-	-	-	(21,418)
Rms 1-6 weather tightness		62,204	-	(57,491)	-	4,713
SIP Rms 21-22 W/tunnel boys WC		19,950	-	(14,482)	-	5,468
SIP Rms 7,8 & 14,15		83,258	14,909	(96,456)	-	1,711
Reroofing 20,21,22 & toilets		3,451	427	(5,657)	-	(1,779)
Learning Support upgrade 7.5 & 20.5		(2,840)	74,247	(70,090)	-	1,317
Admin replace internal guttering		(589)	-	(3,124)	-	(3,713)
Totals		<u>320,576</u>	<u>89,583</u>	<u>(514,177)</u>	<u>28,014</u>	<u>(76,004)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	13,209
Funds Due from the Ministry of Education	(89,213)
	<u>(76,004)</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Septic System		(37,763)	-	-	-	(37,763)
MOE Drainage		23,297	-	(13,548)	-	9,749
ILE Rms 9,10 & 18,19 & Jnr toilets		-	282,798	(78,224)	-	204,574
Alarms		-	15,852	(37,270)	-	(21,418)
Rms 1-6 weather tightness		-	82,272	(20,068)	-	62,204
SIP Rms 21-22 W/tunnel boys WC		-	160,898	(140,947)	-	19,950
SIP Rms 7,8 & 14,15		-	145,517	(62,259)	-	83,258
Reroofing 20,21,22 & toilets		-	46,807	(43,356)	-	3,451
Learning Support upgrade 7.5 & 20.5		-	-	(2,840)	-	(2,840)
Admin replace internal guttering		-	10,749	(11,338)	-	(589)
Totals		<u>(14,466)</u>	<u>744,893</u>	<u>(409,850)</u>	<u>-</u>	<u>320,576</u>

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,005	4,875
<i>Leadership Team</i>		
Remuneration	506,445	486,093
Full-time equivalent members	4	4
Total key management personnel remuneration	511,450	490,968

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	3.00	3.00
110 - 120	2.00	-
	5.00	3.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

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

## 22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contractual agreements for capital works:

- (a) \$282,798 contract for ILE Rms 9, 10 & 18, 19 to be completed in 2022, which will be fully funded by the Ministry of Education. \$282,798 has been received of which \$345,101 has been spent on the project to date; and
- (b) A contract for Alarms to be completed in 2022, which will be fully funded by the Ministry of Education. \$15,582 has been received of which \$37,000 has been spent on the project to date; and
- (c) \$82,272 contract for Rooms 1-6 Weathertightness to be completed in 2022, which will be fully funded by the Ministry of Education. \$82,272 has been received of which \$77,559 has been spent on the project to date; and
- (d) \$321,324 contracts for SIP improvements to be completed in 2022, which will be fully funded by the Ministry of Education. \$321,324 has been received of which \$314,145 has been spent on the project to date; and
- (e) \$47,234 contract for Re-roofing 20,21,22 & toilets to be completed in 2022, which will be fully funded by the Ministry of Education. \$47,234 has been received of which \$49,031 has been spent on the project to date; and
- (f) \$74,247 contract for Learning Support Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$74,247 has been received of which \$47,696 has been spent on the project to date; and
- (g) \$10,749 contract for replacing of internal guttering to be completed in 2022, which will be fully funded by the Ministry of Education. \$10,749 has been received of which \$14,462 has been spent on the project to date.

(Capital commitments at 31 December 2020: as below:

- a) The school has a contract with B&C Contractors Limited of \$251,152 for ILE Rms 9, 10 & 18, 19 & Jnr toilets, which will be fully funded by the Ministry of Education. \$32,798 has been received and \$78,224 has been spent on the project to date; and
- b) The school has a contract with B&C Contractors Limited of \$148,734 for SIP Rms 21-22 W/tunnel boys WC, which will be fully funded by the Ministry of Education. \$160,898 has been received and \$140,947 has been spent on the project to date; and
- c) The school has a contract with B&C Contractors Limited of \$143,753 for SIP Rms 7, 8 & 14, 15, which will be fully funded by the Ministry of Education. \$395,517 has been received and \$62,259 has been spent on the project to date; and
- d) The school has a contract with Cowperthwaite Roofing Limited of \$42,680 for Reroofing 20, 21, 22 & toilets, which will be fully funded by the Ministry of Education. \$46,807 has been received and \$43,356 has been spent on the project to date).

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	159,155	215,346	573,964
Receivables	225,727	177,679	177,679
Investments - Term Deposits	328,704	325,277	325,277
Total Financial assets measured at amortised cost	<u>713,586</u>	<u>718,302</u>	<u>1,076,920</u>

### Financial liabilities measured at amortised cost

Payables	238,667	204,926	206,674
Finance Leases	56,931	86,931	80,360
Total Financial Liabilities Measured at Amortised Cost	<u>295,598</u>	<u>291,857</u>	<u>287,034</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

## 27. Non-Compliance with Legislation

The school has not entered into any contracts with a trustee.

(2020: Non-Compliance with Legislation: The Board of trustees has not complied with Clause 10, Schedule 23 of the Education and Training Act 2020, as the Board has entered into a contract with a trustee, that is greater than \$25,000, without obtaining prior approval from the Secretary of Education.).

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## Independent Auditor's Report

### To the readers of Waitakere Primary School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Waitakere Primary School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

### Basis of opinion

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

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

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

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

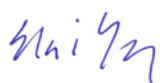
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### Independence

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

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

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

## Waitakere Primary School Achievement Target 2021 Reviewed

### Annual Target

To improve achievement in mathematics in Year 5 to 8 students who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

To improve achievement in writing in Year 4 to 8 students who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

### Interim data

#### Endpoint Whole School Cohorts OTJs in Mathematics 2020

	18	19	20	18	19	20	18	19	20	18	19	20	18	19	20	18	19	20
Year	Well below						Below						At/above					
4	3	3	4	4.7%	4%	7%	17	13	10	26.6%	18%	17%	44	57	44	68.8%	78%	75%
5	5	5	2	7.2%	7%	3%	18	19	9	26.1%	28%	13%	46	44	61	66.7%	65%	85%
6	9	6	4	13.2%	9%	6%	14	23	11	20.6%	34%	16%	45	39	53	66.2%	57%	78%
7	3	2	6	5.3%	4%	11%	14	5	19	24.6%	10%	35%	40	45	30	70.2%	86%	55%

#### Endpoint Whole School Cohorts OTJs in Writing 2020

	18	19	20	18	19	20	18	19	20	18	19	20	18	19	20	18	19	20
Year	Well below						Below						At/above					
3	6	4		9%	7%		18	6	11	27%	10%	18%	42	50	49	64%	83%	82%
4	3	3	3	5%	4%	5%	16	12	8	25%	16%	14%	45	58	47	70%	80%	81%
5	3	7	3	4%	10%	4%	18	13	10	26%	19%	14%	48	48	59	70%	71%	82%
6	11	10	3	16%	15%	4%	13	19	13	19%	28%	19%	44	39	52	65%	58%	76%
7	8	1	4	14%	2%	7%	11	9	18	19%	17%	33%	38	42	33	67%	81%	60%

### Mathematics Cohorts Endpoint Data

#### Year 8 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 8	7% (4)	16% (9)	48% (27)	29% (16)	77%	56
2020	Year 7	11% (6)	35% (19)	42% (23)	13% (7)	55%	55
2019	Year 6	9% (6)	34% (23)	41% (28)	16% (11)	57%	68
2018	Year 5	13.2% (9)	20.6% (14)	51.5% (35)	14.7% (10)	66.2%	68

#### Year 7 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No.of students
2021	Year 7	10% (6)	13% (8)	48% (29)	30% (18)	78%	61
2020	Year 6	6% (4)	16% (11)	41% (28)	37% (25)	78%	69
2019	Year 5	7% (5)	28% (19)	37% (25)	28% (19)	65%	68
2018	Year 4	7.2% (5)	26.1% (18)	43.5% (30)	23.2% (16)	66.7%	69

#### Year 6 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 6	3% (2)	15% (11)	73% (54)	9% (7)	72%	74
2020	Year 5	3% (2)	13% (9)	39% (28)	46% (33)	85%	72
2019	Year 4	4% (3)	18% (13)	41% (30)	37% (27)	78.6%	73
2018	After 3 years	4.7% (3)	26.6% (17)	51.6% (33)	17.2% (11)	68.8%	64

#### Year 5 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 5	7% (4)	18% (11)	48% (29)	27% (16)	75%	60
2020	Year 4	7% (4)	17% (10)	53% (20)	22% (24)	75%	58
2019	After 3 Years	3% (2)	13% (8)	48% (29)	35% (21)	83%	60
2018	After 2 years	7.4% (5)	25% (17)	54.4% (37)	13.2% (9)	67.6%	68



## Writing Cohorts Endpoint Data

### Year 8 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 8	11% (6)	18% (10)	54% (30)	18% (10)	72%	56
2020	Year 7	7% (4)	33% (18)	44% (24)	16% (9)	60%	55
2019	Year 6	15% (10)	28% (19)	46% (31)	12% (8)	58%	68
2018	Year 5	16.2% (11)	19.1% (13)	57.4% (39)	7.4% (5)	64.8%	68

### Year 7 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 7	5% (3)	20% (12)	49% (30)	26% (16)	75%	61
2020	Year 6	4% (3)	19% (13)	44% (30)	32% (22)	76%	69
2019	Year 5	10% (7)	19% (13)	50% (34)	21% (14)	71%	68
2018	Year 4	4.3% (3)	26.1% (18)	53.6% (37)	15.9% (11)	69.5%	69

### Year 6 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 6	1% (1)	24% (18)	51% (38)	23% (17)	74%	74
2020	Year 5	4% (3)	14% (10)	39% (28)	43% (31)	82%	72
2019	Year 4	4% (3)	16% (12)	53% (39)	26% (19)	79%	73
2018	After 3 years	4.7% (3)	25% (16)	62.5% (40)	7.8% (5)	70.3%	64

### Year 5 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 5	7% (4)	25% (15)	53% (32)	15% (9)	68%	60
2020	Year 4	5% (3)	14% (8)	45% (26)	36% (21)	81%	58
2019	After 3 Years	7% (4)	10% (6)	53% (32)	30% (18)	83%	60
2018	After 2 years	9.1% (6)	27.3% (18)	57.6% (38)	6.1% (4)	63.7%	66

### Year 4 2021

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2021	Year 4	1% (1)	28% (19)	67% (46)	4% (3)	71%	69
2020	After 3 years		18% (11)	42% (25)	40% (24)	82%	60
2019	After 2 years		9% (5)	49% (27)	42% (23)	91%	55
2018	After 1 year		21.2% (11)	75% (39)	3.8% (2)	78.5%	52

## Discussion/Recommendations

### Strategic Goals:

To improve achievement in mathematics in Year 5 to 8 students who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

To improve achievement in writing in Year 4 to 8 students who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

### Mathematics:

The Year 8 cohort had a significant shift of 22% improvement, ending the year with 77% at or above. The Year 7 cohort remained steady on 78%. This positive shift could have been due to our third year of PD in Inquiry based problem solving mathematics approach with Lucie Cheeseman. Strategies and pedagogy had shifted and could have impacted these results. The Year 6 cohort's result (a drop of 13% to 72%), is an anomaly, but may be due to these students requiring more teacher support and maintenance. However, the Year 5 cohort has remained steady at 75%.

### Writing:

The Year 8 cohort had a shift of 12% improvement and the Year 7 a shift of 1%. With the move to online learning for the second half of 2021 our Year 7 and 8 teachers continued to use the "Write that Essay" online tool. It appears that the level of independence that these students had developed to this point has enabled them to continue to make progress. The cohorts in Year 6,5 ad 4 showed a shift downward in achievement, with the most significant shift in Year 5. This cohort dropped 13% from 81% to 68% in the at/above bracket.

<b>Actions</b>	<b>Timeframe</b>	<b>Who</b>	<b>Outcome</b>
Identify students who are achieving below expectations in Mathematics and Writing	February 2021	All staff	Students were identified, and teams worked collaboratively using the quick wins strategy to plan interventions
Continue monitoring student achievement in mathematics and writing through the use of the data wall	Term 1 2020	SLT and staff	With the move to online learning assessment of students' current levels was impacted and the data wall not relevant
Monitor progress of students achieving below expectations regularly in team meeting, staff meetings and in meeting with LSC in mathematics and writing	Scheduled meeting each term	All staff	Teams meet with Joy over term 1 in the data room to discuss and share strategies, making changes to the data wall as needed
Data analysis meetings held to analyse data, identify trends and patterns, plan interventions, research best practice and review progress (Phase 6)	Term 1, Term 2 and term 4	All staff	As well as the meetings that occurred (above), teams had it as an agenda item to revisit for discussion and sharing of strategies in every team meeting
Set up collaborative Cycle of Improvement to conduct a shared focus based on the findings of Phase 6. This could include exploring the following to effect change: <ul style="list-style-type: none"> <li>Establishing Formative Assessment Practices</li> <li>Flexible grouping</li> <li>Growing student agency</li> <li>Learner Dispositions</li> <li>Using research to effect change</li> <li>Write That Essay</li> </ul>	Term 1	All staff	A clear picture of what a cycle of improvement looks like was established and the initial data gathering, goal setting completed in each team. They were exploring the use of the quick wins practice as well as growing student agency. Teachers are keen to continue building their understanding of the cycle of improvement and how to use quick wins. There is an opportunity for this to continue as part of the Kahui Ako PD.
Whole school professional development with outside facilitator – Lucie Cheeseman involving the following: <ul style="list-style-type: none"> <li>Staff meetings</li> <li>Team meetings</li> <li>TOD</li> <li>Facilitator and staff co-teaching</li> <li>Collaborative planning and creating assessment tasks</li> <li>Coaching</li> </ul>	Whole Year	SIT team	Mentoring, coaching and PD continued until Auckland went into lockdown. The in class support for teaching and planning with Lucie Cheeseman was unable to continue. We have secured a TOD and 2 more coaching and mentoring sessions for term 1 2022, although a further 6 days were lost.  Teams found the creation of assessment tasks for units of work extremely useful.  We applied, and were successful in securing an MST teacher for 2022.
Professional development with outside facilitator from WTE for the Year 7/8 team involving the following: <ul style="list-style-type: none"> <li>Team meetings</li> <li>Workshops</li> <li>Coaching</li> <li>Facilitator and staff co-teaching</li> <li>Collaborative planning</li> <li>Use of online tool</li> <li>Use of resources available</li> </ul>	Whole Year	Year 7/8 team	All parts of the programme were delivered as stated with PLD being delivered via zoom from August onwards. Coaching workshops were unable to run as no students for teachers to work with.  Student engagement in the programme and the online workshops offered in the latter half of the year depended upon their ability to access online learning as well their motivation and support from home.
SIT team and outside facilitator continue with inquiry re current maths achievement, looking at expectations, moderation, pedagogy, teacher attitude and confidence, student voice and parent feedback (and point above)	Ongoing	SIT team	SIT team will continue to support teachers to ensure the impetus of PD continues.

Continued moderation of achievement expectations and use of mid-point expectations to have greater consistency in levelling for mathematics and writing, and increase teacher self-efficacy	Ongoing	All staff Year 7/8 team	This is effective in ensuring consistency across the school. Teachers have found it useful to see where their interpretation of assessments sits in relation to their colleagues.
Establish expectations re how a maths or writing lesson should be structured to achieve maximum impact –i.e. timing, content, use of student voice/feedback	Term 1	All staff Year 7/8	With the advent of covid, this process of review and developing supporting documentation was affected. This will continue in 2022.



KIWISPORT FUNDING 2021

In 2021 Waitakere Primary received Kiwisport funding of \$7312.12.

The 2021 Kiwisport funding was used to purchase a variety of sporting equipment to allow students to be involved in more sporting codes and increase participation in organised sports within their own year levels and as a whole school. The focus for these purchases were on general fitness, replacing broken gear that students and teachers use most regularly in classroom programs, and support for our senior students to be involved in Local Zone competitions to play against peers from other schools.

After a professional development session with the Halberg Foundation's community program Halberg Active: Halberg Inclusion Training program, a portion of this funding also went towards modified sporting gear to better support students with physical and cognitive needs to be involved even more with participation in organised sports.

The Covid-19 lockdowns throughout the year greatly impacted our ability to utilise this funding, as well as developing our physical education programs.

  
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**Heather Atkinson**  
**Principal**  
**Waitakere Primary School**

15/12/21  
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**Date:**