



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ministry Number: 1568

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Teresa Burn

WESTMERE SCHOOL

Annual Report - For the year ended 31 December 2021

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Westmere 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.



Tony MCKEE

Full Name of Presiding Member



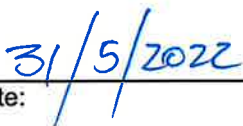
Full Name of Principal



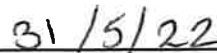
Signature of Presiding Member



Signature of Principal



Date:



Date:

Westmere School

Members of the Board of Trustees

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expires
Tony McKee	Presiding Member	Re-Elected Jun 2019	Jun-22
Teresa Burn	Principal	Ex officio	
Kim Archibald	Parent Representative	Elected Dec 2020	Dec-23
Richard Day	Parent Representative	Re-Elected Jun 2019	Jun-22
Jessica Fowler	Parent Representative	Elected Jun 2019	Jun-22
Claire Monk	Parent Representative	Elected Dec 2020	Dec-23
Te Mete Lowman		Co-Opted Oct 2019	Jun-22
Claire Charters		Co-opted May 2021	Apr-22
Alice Sievewright	Staff Representative	Elected Jun 2019	Jun-22

Westmere School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,556,060	5,018,064	5,153,899
Locally Raised Funds	3	266,728	288,480	313,573
Interest Income		8,625	10,000	22,421
		<u>4,831,413</u>	<u>5,316,544</u>	<u>5,489,893</u>
Expenses				
Locally Raised Funds	3	63,033	118,000	129,425
Learning Resources	4	2,960,787	3,001,730	3,015,942
Administration	5	189,516	202,516	170,465
Finance		2,320	3,254	3,582
Property	6	1,579,366	2,069,042	2,053,827
Depreciation	11	205,760	237,522	230,337
Loss on Disposal of Property, Plant and Equipment		1,751	-	4,769
		<u>5,002,533</u>	<u>5,632,064</u>	<u>5,608,347</u>
Net Surplus / (Deficit) for the year		(171,120)	(315,520)	(118,454)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(171,120)</u>	<u>(315,520)</u>	<u>(118,454)</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.

Westmere School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,417,751	2,417,751	2,529,002
Total comprehensive revenue and expense for the year		(171,120)	(315,520)	(118,454)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,203
Equity at 31 December		2,246,631	2,102,231	2,417,751

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.

Westmere School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	16,581	50,200	28,492
Accounts Receivable	8	247,073	193,121	193,121
GST Receivable		11,407	32,667	32,667
Prepayments		82,496	11,383	11,383
Inventories	9	4,365	6,430	6,430
Funds due for Capital Works Projects	17	-	-	17,072
Investments	10	823,884	715,113	971,022
		<u>1,185,806</u>	<u>1,008,914</u>	<u>1,260,187</u>
Current Liabilities				
Accounts Payable	12	319,792	247,741	273,614
Revenue Received in Advance	13	4,312	-	8,365
Provision for Cyclical Maintenance	14	30,721	13,125	55,917
Finance Lease Liability	15	16,319	16,099	40,698
Funds held in Trust	16	200	400	400
		<u>371,344</u>	<u>277,365</u>	<u>378,994</u>
Working Capital Surplus/(Deficit)		814,462	731,549	881,193
Non-current Assets				
Property, Plant and Equipment	11	1,628,227	1,539,755	1,699,912
		<u>1,628,227</u>	<u>1,539,755</u>	<u>1,699,912</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	189,820	162,623	145,170
Finance Lease Liability	15	6,238	6,450	18,184
		<u>196,058</u>	<u>169,073</u>	<u>163,354</u>
Net Assets		<u><u>2,246,631</u></u>	<u><u>2,102,231</u></u>	<u><u>2,417,751</u></u>
Equity		<u><u>2,246,631</u></u>	<u><u>2,102,231</u></u>	<u><u>2,417,751</u></u>

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

Westmere School
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		801,231	685,382	864,080
Locally Raised Funds		201,967	280,115	321,407
Goods and Services Tax (net)		21,260	-	(8,549)
Payments to Employees		(471,315)	(419,753)	(430,229)
Payments to Suppliers		(559,752)	(690,065)	(603,469)
Interest Paid		(2,320)	(3,254)	(3,582)
Interest Received		9,034	10,000	25,527
Net cash from/(to) Operating Activities		105	(137,575)	165,185
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		1,262	-	
Purchase of Property Plant & Equipment		(137,583)	(73,000)	(86,172)
Purchase of Investments		-	-	(169,043)
Proceeds from Sale of Investments		143,262	255,909	-
Net cash from/(to) Investing Activities		6,941	182,909	(255,215)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,203
Finance Lease Payments		(35,829)	(40,698)	(8,974)
Funds Administered on Behalf of Third Parties		16,872	17,072	(37,141)
Net cash from/(to) Financing Activities		(18,957)	(23,626)	(38,912)
Net increase/(decrease) in cash and cash equivalents		(11,911)	21,708	(128,942)
Cash and cash equivalents at the beginning of the year	7	28,492	28,492	157,434
Cash and cash equivalents at the end of the year	7	16,581	50,200	28,492

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.

Westmere School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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	20-40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant and equipment

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

Non cash generating assets

Property, plant and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students and other third parties 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 are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	747,575	657,235	755,482
Teachers' Salaries Grants	2,419,804	2,516,193	2,516,193
Use of Land and Buildings Grants	1,308,950	1,790,414	1,790,414
Other MoE Grants	79,731	54,222	91,810
	<u>4,556,060</u>	<u>5,018,064</u>	<u>5,153,899</u>

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

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	132,641	128,480	150,572
Fees for Extra Curricular Activities	40,105	64,000	96,459
Trading	29,971	41,000	33,910
Fundraising & Community Grants	64,011	55,000	32,632
	<u>266,728</u>	<u>288,480</u>	<u>313,573</u>
Expenses			
Extra Curricular Activities Costs	34,030	79,000	107,586
Trading	17,102	19,000	17,483
Fundraising and Community Grant Costs	11,901	20,000	4,356
	<u>63,033</u>	<u>118,000</u>	<u>129,425</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>203,695</u>	<u>170,480</u>	<u>184,148</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	72,691	110,690	89,291
Information and Communication Technology	36,138	37,300	35,696
Library Resources	3,412	1,900	1,582
Employee Benefits - Salaries	2,761,265	2,782,840	2,803,309
Staff Development	87,281	69,000	86,064
	<u>2,960,787</u>	<u>3,001,730</u>	<u>3,015,942</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,404	6,324	6,170
Board Fees	3,275	5,000	4,730
Board Expenses	5,210	8,800	7,225
Communication	5,282	7,500	6,117
Consumables	6,331	10,500	7,624
Other	27,455	31,300	23,781
Employee Benefits - Salaries	111,801	109,454	92,744
Insurance	11,930	12,500	11,142
Service Providers, Contractors and Consultancy	10,828	11,138	10,932
	189,516	202,516	170,465

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	15,310	19,000	18,016
Consultancy and Contract Services	90,018	84,645	86,252
Cyclical Maintenance Provision	19,454	30,578	26,295
Grounds	10,873	10,700	13,924
Heat, Light and Water	39,603	44,500	41,063
Rates	254	300	239
Repairs and Maintenance	43,183	41,913	23,150
Use of Land and Buildings	1,308,950	1,790,414	1,790,414
Security	2,042	3,000	3,673
Employee Benefits - Salaries	49,679	43,992	50,801
	1,579,366	2,069,042	2,053,827

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

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	16,581	50,200	28,492
Cash and cash equivalents for Statement of Cash Flows	16,581	50,200	28,492

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	64,627	3,919	3,919
Interest Receivable	2,434	2,843	2,843
Banking Staffing Underuse	3,875	-	-
Teacher Salaries Grant Receivable	176,137	186,359	186,359
	<u>247,073</u>	<u>193,121</u>	<u>193,121</u>
Receivables from Exchange Transactions	67,061	6,762	6,762
Receivables from Non-Exchange Transactions	180,012	186,359	186,359
	<u>247,073</u>	<u>193,121</u>	<u>193,121</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	245	2,118	2,118
School Uniforms	4,120	4,312	4,312
	<u>4,365</u>	<u>6,430</u>	<u>6,430</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	823,884	715,113	971,022
	<u>823,884</u>	<u>715,113</u>	<u>971,022</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	1,104,842	106,434		-	(45,862)	1,165,414
Furniture and Equipment	444,226	22,331	(903)	-	(84,312)	381,342
Information and Communication Technology	54,734		(848)	-	(30,131)	23,755
Leased Assets	56,440	3,868		-	(40,097)	20,211
Library Resources	39,670	4,455	(1,262)	-	(5,358)	37,505
Balance at 31 December 2021	1,699,912	137,088	(3,013)	-	(205,760)	1,628,227

The net carrying value of equipment held under a finance lease is \$20,211 (2020: \$56,440)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,631,567	(466,154)	1,165,413	1,525,134	(420,292)	1,104,842
Furniture and Equipment	1,036,433	(655,091)	381,342	1,018,495	(574,269)	444,226
Information and Communication Technology	365,375	(341,620)	23,755	369,348	(314,614)	54,734
Leased Assets	128,583	(108,372)	20,211	129,079	(72,639)	56,440
Library Resources	118,176	(80,670)	37,506	117,456	(77,786)	39,670
Balance at 31 December	3,280,134	(1,651,907)	1,628,227	3,159,512	(1,459,600)	1,699,912

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	100,471	50,367	50,505
Accruals	5,553	4,670	4,670
Banking Staffing Overuse	-	-	26,075
Employee Entitlements - Salaries	209,022	190,689	190,689
Employee Entitlements - Leave Accrual	4,746	2,015	1,675
	319,792	247,741	273,614
Payables for Exchange Transactions	319,792	247,741	273,614
	319,792	247,741	273,614

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	4,312	-	8,365
	<u>4,312</u>	<u>-</u>	<u>8,365</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	201,087	201,087	174,792
Increase/ (decrease) to the Provision During the Year	19,454	30,578	26,295
Use of the Provision During the Year	-	(55,917)	-
Provision at the End of the Year	<u>220,541</u>	<u>175,748</u>	<u>201,087</u>
Cyclical Maintenance - Current	30,721	13,125	55,917
Cyclical Maintenance - Term	189,820	162,623	145,170
	<u>220,541</u>	<u>175,748</u>	<u>201,087</u>

15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	17,673	19,353	43,452
Later than One Year and no Later than Five Years	6,801	6,450	19,307
Future Finance Charges	(1,917)	(3,254)	-
	<u>22,557</u>	<u>22,549</u>	<u>62,759</u>
Represented by			
Finance lease liability - Current	16,319	16,099	43,452
Finance lease liability - Term	6,238	6,450	19,307
	<u>22,557</u>	<u>22,549</u>	<u>62,759</u>

16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	200	400	400
	<u>200</u>	<u>400</u>	<u>400</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.

17. Funds Held for Capital Works Projects

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Project - Design Fees, Toilets, Door/Deck	(5,702)	5,702		-	-
SIP Project - Court	(11,370)	415,974	(511,038)	106,434	-
Totals	(17,072)	421,676	(511,038)	106,434	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Project - Design Fees, Toilets, Door/Deck	20,269		(25,971)	-	(5,702)
SIP Project - Court			(11,370)	-	(11,370)
Totals	20,269	-	(37,341)	-	(17,072)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	3,275	4,730
<i>Leadership Team</i> Remuneration Full-time equivalent members	477,543 4	459,826 4
Total key management personnel remuneration	480,818	464,556

There are 8 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) and Property (2 members) that meet monthly and quarterly respectively. 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	140-150	140-150
Benefits and Other Emoluments	0-5	0-5

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	4.00	3.00
110-120	1.00	1.00
	5.00	4.00

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

20. 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 \$0	2020 Actual \$0
Total Number of People	0	0

21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board had no contract agreements for capital works. (2020 \$17,072)

(b) Operating Commitments

As at 31 December 2021 the Board had not entered into any contracts which would give rise to an operating commitment (2020 - Nil)

23. 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	16,581	50,200	28,492
Receivables	247,073	193,121	193,121
Investments - Term Deposits	823,884	715,113	971,022
Total Financial assets measured at amortised cost	<u>1,087,538</u>	<u>958,434</u>	<u>1,192,635</u>

Financial liabilities measured at amortised cost

Payables	319,792	247,741	273,614
Finance Leases	22,557	22,549	58,882
Total Financial Liabilities Measured at Amortised Cost	<u>342,349</u>	<u>270,290</u>	<u>332,496</u>

24. Events After Balance Date

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

Westmere School | Te Rehu Way

Vision: We are a community of successful, confident, connected lifelong learners

Westmere learners are our children, staff, parents and whānau.

At Westmere School | Te Rehu we are committed to honouring and implementing Te Tiriti O Waitangi with Ngā Uri O Ngā Iwi

Values | Ngā Uara



☆ Respect | Manaakitanga: We respect ourselves, each other and our environment. | Ka whai whakaaro tētahi ki tētahi, ki te taiao hoki.

☆ Inclusion | Kotahitanga: We accept, value and celebrate each other's difference. | Ka tautokona, ka whakanuia ō tātou rerekētanga.

☆ Excellence | Hiranga: We always try our best. | Ka kaha tātou kia eke panuku.

☆ Care | Whanaungatanga: We encourage, support and care for each other. | Ka akiaki, ka tautoko, ka kauawhiawhi tētahi i tētahi.

Focus Areas | Ngā Āronga Matua

Learning Pathways | Huarahi Ako



Westmere Learners have engaging, challenging and relevant learning experiences to promote curiosity, inquiry and motivation to learn. Learning experiences are differentiated to accommodate the range of abilities and learning styles. Clear learning progressions and guidelines assist us to know where we are so we can make informed decisions about our next steps. There are multiple opportunities and sufficient time for all of us - children, staff, parents and whānau - to engage with and transfer our learning.

Goals

- Provide a strong foundation in literacy and numeracy for all students
- Develop a local curriculum that builds understanding of identity, inquiry and motivation to learn

Learning to Learn | Tikanga Ako



Westmere Learners are empowered to use a range of strategies to make the right choices, problem solve, make links to prior learning, set goals, achieve them and reflect on what we have learned. We develop skills for lifelong learning and wellbeing. We value learning and appreciate that it involves focus, effort, resilience and perseverance.

Goals

- Respond to environmental challenges and our roles as kaitiaki of our environment
- Continue to develop respect, collaboration, empathy and fun as the culture of our school

Working Together | Mahitahi



Westmere Learners have a strong sense of identity. We are active in our community. We are respectful and relate to others with openness and empathy. We value diversity and are inclusive. We see ourselves as a part of the wider community (home, school, local, global) and can have impact beyond ourselves. We can learn from and with each other. By contributing and working collaboratively we can go further.

Goals

- Establish governance, policy and procedures to ensure the Māori medium pathway continues to thrive
- Clearly communicate achievement expectations, review progress and work together to achieve success for students

Baseline Data and School Context for 2021 - 2023

<p>Student Engagement</p>	<p>2021 was another challenging year. We had a positive start to the year and at the end of term 2 we felt that our students were on track to meet our targets by the end of 2021. We adjusted our programmes to have a higher emphasis on reading, writing and mathematics. Our kaupapa units were planned to rebuild home/school links and were really successful at bringing the community into school to share learning. Our students were highly motivated by hands-on science topics.</p> <p>When we moved into lockdown our areas were well prepared. We modified our teaching from 2021 and worked with students in smaller groups. As a senior leadership group it was a challenge in some areas of the school to support our teachers to use learning intentions, success criteria and exemplars to model learning to children.</p> <p>During term 3 most of our students demonstrated motivation and engagement with attendance in lessons, participation in lessons, handing in work to a high standard and responding to feedback. Our most vulnerable and lowest achieving students showed least engagement and even with support from school and modified programmes.</p> <p>At the start of term 4 we saw a significant dip in engagement, measured through attendance and the quality and quantity of work being submitted.</p> <p>When we returned to school at level 3 we had high engagement with school. Over 95% of children returned.</p> <p>This has helped us to plan for disruption through 2022, expecting that whānau will be motivated for children to attend school.</p>
<p>School Organisation and Structures</p>	<p>The continuing falling roll at Westmere has been identified as an area of risk. We have some evidence from preschools in our area that the number of young children in the community continues to fall. The Board is committed to maintaining a community school while balancing the opportunities that we can provide for students with a falling roll.</p> <p>The roll is consistent with our prediction for the year, with an increase in the number of out of zone children starting at the beginning of the year, but not an increase overall. At the end of 2021 our staffing was reduced by 1 full time teacher. This was managed by losing a staff member who was employed on a fixed term contract.</p> <p>It is expected that we will lose another full time teacher at the end of 2022 as we have a large cohort leaving the school. This will be the final large year group and in 2023 the whole school will reflect the current demographic.</p> <p>In 2022 a senior leadership team member has encompassed a year group leader position.</p> <p>The senior leader of Ngā Uri O Ngā Iwi deferred her plans to leave the school in order to maintain continuity for whānau moving out of a remote learning environment. Recruitment is underway.</p> <p>KAoW is in the process of a restructure. Across school leaders and within school leaders have guaranteed funding for 2022, but the issue of overall leadership is still to be resolved. The charter and annual plan align with the Board goals of KAoW.</p>
<p>Review of Charter and Consultation</p>	<p>Through 2021 the Board of Trustees continued to support the school, responding to the difficult circumstances brought on by COVID 19. Some timeframes were adjusted in a review of the Charter at the end of 2021. A separate consultation plan for Ngā Uri O Ngā Iwi aligned with their current processes.</p>
<p>Bicultural Perspective</p>	<p>New Zealand's bicultural heritage is unique and at Westmere School the establishment of Ngā Uri O Ngā Iwi in 1991, enshrines our commitment to Te Tiriti O Waitangi. The school acknowledges the right of Tangata Whenua to determine the educational priorities of their tamariki mokopuna and to receive the resources necessary to achieve this.</p> <p>Westmere School's provision for instruction in Te Reo Māori for full time students who meet the criteria laid out in the prospectus</p> <p>Ngā Uri O Ngā Iwi operates with five classes for tamariki: Owairaka Y0-1, Maungawhau Y2-3, Waiateao Y4-6 bilingual, Waitemata Y3-4 immersion and Waitemata Y5-6 immersion. All curriculum areas incorporate Mātauranga Māori, Māori knowledge to ensure a strong cultural identity underpins educational achievement.</p> <p>A Noho a-marae is held annually and is an important requirement of the programme. This has been cancelled for two years due to COVID restrictions. The teaching team and leadership are adjusting programmes to try and build the culture that the Noho a-marae brings.</p> <p>The steps Westmere School takes to embed te reo and tikanga Māori into the school's curriculum</p> <p>All studios in the school teach an introductory Māori language programme delivered by the classroom teacher. Through 2021 all teachers not proficient at level 2 undertook the formal qualification in tikanga and te reo with Te Wānanga o Aotearoa. A leadership position (MU) has been assigned to ensuring that teachers are supported to embed their learning into classroom programmes.</p> <p>English-medium Kapa Haka Group</p> <p>The school has a thriving kapa haka group for children from years 3-6 in the English-medium. The group specifically targets our Māori and Pasifika children and we are at the beginning of using this as a lever for change. A new tutor was appointed in 2021, and support continues as they were not able to work through lockdowns.</p> <p>School occasions/events follow tikanga Māori and incorporate te reo</p> <p>Curriculum planning and teaching practice are supported by a set of Cultural Competencies Indicators to lift educational achievement for Māori students. Those working below expectations are prioritised to participate in interventions and teaching as inquiry projects.</p> <p>Steps taken to discover the views and concerns of the school's Treaty partner.</p> <p>Westmere School recognises the following Māori groupings who have an interest in, participate and contribute to the education of our children:</p> <ul style="list-style-type: none"> ● Ngā Uri O Ngā Iwi ● Other Māori parents and caregivers

	<p>NUONI whānau and kaiako meet at least once a term to make decisions concerning the philosophy, curriculum, fundraising, organisation and development of the unit. NUONI representation on the Board of Trustees ensures input into policy issues and the strategic direction of the school. Our SLT have specific responsibilities for initiating support and connection with Māori and Pasifika families in the mainstream and support teachers and kaiako to strengthen these relationships.</p> <p>The Board agreed to support the growth of Ngā Uri O Ngā Iwi with an additional immersion class, starting in 2021 and is keenly aware of the need for succession planning for the Unit.</p>
<p>Multicultural Perspective</p>	<p>Students from a range of cultural groups/ethnicities are present in our school. We will ensure that the way in which we operate and our teaching programmes:</p> <ul style="list-style-type: none"> ● recognise and value the traditions, histories and languages of the cultures within New Zealand ● promote non-racist attitudes and behaviour within our school community ● recognise that students may need to meet more than one set of cultural expectations ● are culturally responsive by supporting teachers and learning assistants to meet the Te Rehu Cultural Competencies Indicators ● consider members of cultural groups within the local community when including aspects of content related to those cultures/ethnicities <p>The leadership team is monitoring the intake of students to identify changing trends to the demographic of the new entrant area of the school.</p>

Learning Pathways | Huarahi Ako



Provide a strong foundation in literacy and numeracy for all students

Improving student outcomes for students is the core business of the Board. As a Board and a school we have identified that refining our target setting and reporting of students who require acceleration will enable us to make better resourcing decisions across the school.

The new reporting structures that have been implemented through the last charter goals have enabled us to track achievement and progress more closely and ensuring that we are well resourced to meet the needs of students who have already made acceleration will also be a focus.

2021	2022	2023
<p><i>In the first half of 2021 the school made significant progress using Hero to report accurately the progress and achievement of students working above expected levels. The data presented to the Board at the end of term 2 showed an increase in the number of students being reported working above and the leadership team were confident that the work being planned by teachers showed appropriate stretch.</i></p> <p><i>At the start of 2022 we will focus on formative practice to support our teachers to assess the achievement of students. This will inform new goals for 2022.</i></p>	<p>The school will continue to report on progress and achievement across the school so the Board can be assured that the school is well resourced</p>	<p>The school will continue to report on progress and achievement across the school so the Board can be assured that the school is well resourced</p>
	<p>The school will use data from our successes in 2021 to ensure that our targets for continuing accelerated learning for these students</p>	<p>The Board will be assured that embedded practises at Westmere align with current government strategies and research on raising achievement</p>

Key Questions and 2022 Targets

Through the review of the school data are we assured that;

- 85% of our students continue to achieve at or above expectation in reading, writing and maths
 - A measurable difference (acceleration) is being made for our target learners
- Our programmes and resources are targeting students above expectation in years 4-6

Learning Pathways | Huarahi Ako



Develop a local curriculum that builds understanding of identity, inquiry and motivation to learn

The Board and school recognise the value of an embedded local curriculum for students. Our unique location and a parent body that values care for the environment, proactive behaviours and a strong sense of community provide us with a context for developing a curriculum that challenges students and develops a sense of pride in their community.

2021	2022	2023
<p><i>All teachers employed in 2021 now achieved level 2 te reo with Te Wānanga o Aotearoa. This was a significant achievement as learning took place online.</i></p> <p><i>At the start of 2021 our leader of Ngā Uri o Ngā Iwi led two days of professional development on NZ histories, including the history of our local area. Learning for students in terms 1 and 2 was based on this learning and additional reading. At the start of term 3 teachers also took part in a treaty workshop with external providers.</i></p> <p><i>This work has put us in a strong position to move forward with our planned 2022 goals</i></p>	<p>Through increased teacher knowledge, students will hear an increased amount of words and phrases used at school, and this will begin to be reflected in their use.</p> <p>Teachers will continue to develop their understanding of the New Zealand histories with an emphasis on our locality. The school will formalise the local curriculum so it is well resourced.</p>	<p>The school will review the use of Te Reo in a localised curriculum</p>

Key Questions and 2022 Targets

- How has the school built sustained relationships with partners in the community to build and resource a local curriculum?
 - How is the school assured that the use of Te Reo is increasing across the school in a planned way?
 - How is our local curriculum engaging students with their community?

Learning to Learn | Tikanga Ako



Respond to environmental challenges and our roles as kaitiaki of our environment

The Board and school recognise the value of an embedded local curriculum for students. Our unique location and a parent body that values care for the environment, proactive behaviours and a strong sense of community provide us with a context for developing a curriculum that challenges students and develops a sense of pride in their community.

2021	2022	2023
<p><i>The school completed our SIP funded project. This was a significant achievement working through lockdowns!</i></p> <p><i>Our plan was to engage with environmental groups that are active within and outside of school in order to plan for our next 5YPP. This has currently been superseded by the need to address air quality within studios, but will still form part of our thinking and planning.</i></p>	<p>Approval for projects for the next 5 years through the Ministry grants process including completion of the plan for the top court and Pohutukawa Park</p> <p>Establish planning for outdoor learning spaces and development of environmental projects within our local curriculum</p>	<p>Main projects achieved</p>

Learning to Learn | Tikanga Ako



Continue to develop respect, collaboration, empathy and fun as the culture of our school

The Board and school are keen to respond to the community feedback that key competencies are an important part of school life and whānau value this as part of their children's education. It is our aim that students will be well prepared to become life-long learners in every aspect of their lives.

2021	2022	2023
<p><i>As planned leadership opportunities for a WST and leadership MU's aligned with Kahūl Ako O Waitemata goals to increase well being for our students.</i></p> <p><i>A programme was established for explicitly teaching zones of regulation and our school values and these were prominent across the school in words and actions. A leadership group of students developed coaching skills and were prepared to become peers coaches.</i></p> <p><i>This work was not embedded in the second half of the year and we have lost the leadership group of students. For 2022 we have expanded our health and wellbeing team of teachers to accelerate this work.</i></p>	<p>Leadership opportunities for teachers will align with Kahūl Ako O Waitemata goals to increase well being for our students.</p> <p>Our school values prominent in our school life and students respond to these every day, responding to data collected through 2021</p> <p>Our local curriculum will embed education experiences outside of the classroom with our school values and explicit self management skills</p>	<p>Well being will be established within our local curriculum</p>

Key Questions and 2022 Targets

- Our students will show increasing care of and pride in our school environment
- Our school well being survey will reflect changes in our students behaviour and a connection with school
 - Students will show positive behaviour for learning at school

Working Together | Mahitahi



Establish governance, policy and procedures to ensure the Māori medium pathway continues to thrive

The Board and the school recognise their responsibility as a Treaty partner to work in relationship with Ngā Uri O Ngā Iwi to implement Te Tiriti o Waitangi rights and obligations.
The Board recognises the need to focus on policy and a leadership pipeline to protect Ngā Uri O Ngā Iwi and realise future potential.

2021	2022	2023
<p><i>The school and Board are developing a policy framework with the Ngā Uri O Ngā Iwi whānau to ensure that all school policies implement Te Tiriti o Waitangi. This is currently in draft form. NUONI whānau have completed their own constitution which awaits Board sign off.</i></p> <p><i>The Board and school leadership will need to continue to work with the whānau of Ngā Uri O Ngā Iwi to establish a growth and sustainability plan for the Māori medium education kura. The unit has seen growth leading into 2022 because of the high standards that have been set.</i></p> <p><i>The school and Board were unable to formally acknowledge the 30 years anniversary of Ngā Uri O Ngā Iwi. This will be celebrated alongside the acknowledgement of the contribution that Jane Cooper has made to the unit.</i></p>	<p>The Board and school will ensure that processes within school support the policy framework and implement the NUONI Constitution.</p>	<p>Practice at school reflects the policy framework established by the Board and the Ngā Uri o Ngā Iwi Charter.</p>
	<p>The Board and school will plan for a leadership pipeline to sustain the growth and high standards established within Ngā Uri O Ngā Iwi. The Board will seek external skills as needed to ensure that a leadership pipeline is maintained.</p>	<p>Students in Ngā Uri O Ngā Iwi benefit from strong leadership</p>
	<p>The Board will plan to acknowledge and celebrate the work and contributions of Jane Copper to Ngā Uri o Ngā Iwi</p>	

Key Questions and 2022 Targets

- How does the school leadership and the special role that leadership of Ngā Uri O Ngā Iwi fulfills, contribute to high academic achievement in our Māori medium education pathway.
 - How is the school growing the leadership potential within Ngā Uri O Ngā Iwi?

Working Together | Mahitahi



Clearly communicate achievement expectations, review progress and work together to achieve success for students

The Board and school recognise the importance of accurate reporting to whānau, and for reporting to be clear, meaningful and to be helpful in engaging whānau with their children's progress and achievement at school.

2021	2022	2023
<p><i>The Board is aware that some whānau within the community report that the Hero platform is not transparent and that they have concerns over the whānau forum platform. Considering the time that the leadership team had to dedicate to the issue, and the difficult start to 2022, they have decided that it is not an appropriate time to make significant structural change at school. Therefore, the goal has been held over into 2022.</i></p>	<p>The school and the Board will continue to work with the community to seek feedback on our reporting procedures; goal wheels, progress and achievement comments and whānau forum.</p>	<p>The school will begin implementing planned changes to the reporting processes in a constant cycle of trial and review</p> <p>The school will have a refined reporting strategy in place for the next three years</p>
<p><i>The leadership team developed a communication and engagement plan for engaging with the community on teaching and learning at Westmere. Many events were not able to go ahead, and communication was interrupted by the need to focus on reacting to COVID 19 restrictions. The plan can be trialled for 2022, but will still be in an emergent phase.</i></p>	<p>The school will begin to implement the communication and engagement plan, in a constant cycle of trial and review</p>	<p>The school will have a refined communication strategy in place for the next two years</p>

Key Questions and 2022 Targets

- What evidence does the school have that a communication and engagement plan is having positive outcomes for students?
- What evidence does the school have that reporting processes are helping to engage whānau with their children's education?

Kiwisport

We received a grant of \$6919, of which \$755 was used to support children playing sports where payment was identified as a barrier to playing, and \$2949 to support swimming lessons. This is where the majority of the grant is earmarked so due to COVID restrictions and lockdowns some swimming lessons were cancelled, resulting in an underspend of the grant of \$3215.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTMERE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Westmere Primary School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 5 to 20, 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 Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

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

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

Basis 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 is responsible for the other information. The other information comprises the information included on pages 21 to 29, 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.



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand