



WOODEND SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3600

Principal: Andrew Retallick

School Address: Main Road, Woodend 7610

School Postal Address:

School Phone: (03) 312 7808

School Email: office@woodend.school.nz

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444



WOODEND SCHOOL

Annual Report - For the year ended 31 December 2022

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Woodend School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Mark Paterson	Presiding Member	Co-opted 2022	Dec 2023
Jenny Mason	Parent Representative	Re-elected 2019	Resigned Mar 2022
Daniel Roberts	Parent Representative	Re-elected 2019	Sep 2022
Felicity Johnson	Parent Representative	Elected 2022	Sep 2025
Ryan Jory	Parent Representative	Elected 2022	Sep 2025
John McPhail	Parent Representative	Elected 2022	Sep 2025
Teela Cleghorn	Parent Representative	Elected 2022	Sep 2025
Mike Sands	Parent Representative	Elected 2022	Sep 2025
Brenda Fordyce	Staff Representative	Elected 2022	Sep 2025
Andrew Retallick	Principal ex Officio		
Adrienne Simpson	Principal ex Officio		Retired Sep 2022

Woodend School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Mark Paterson
Full Name of Presiding Member

DocuSigned by:
Mark Paterson
A25BFADAAA0D4A8...
Signature of Presiding Member

21 May 2023
Date:

Andrew Retallick
Full Name of Principal

DocuSigned by:
Andrew Retallick
6148C9FA633D40C...
Signature of Principal

21 May 2023
Date:

Woodend School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,199,899	570,514	2,845,643
Locally Raised Funds	3	158,069	122,500	123,493
Interest Income		5,594	2,000	2,162
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		3,363,562	695,014	2,971,298
Expenses				
Locally Raised Funds	3	54,050	20,000	29,893
Learning Resources	4	2,250,812	361,904	2,051,846
Administration	5	234,567	190,100	184,660
Finance		2,921	-	1,210
Property	6	864,306	180,458	632,877
Loss on Disposal of Property, Plant and Equipment		1,497	-	4,972
		3,408,153	752,462	2,905,458
Net Surplus / (Deficit) for the year		(44,591)	(57,448)	65,840
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(44,591)	(57,448)	65,840

Woodend School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	84,884	304,831	239,580
Accounts Receivable	8	193,972	169,879	132,244
Prepayments		323	-	-
Inventories	9	1,492	1,492	2,199
Investments	10	245,941	245,941	234,057
Funds Receivable for Capital Works Projects	16	107,897	-	-
		634,509	722,143	608,080
Current Liabilities				
GST Payable		(13,667)	-	6,245
Accounts Payable	12	194,413	194,413	162,481
Revenue Received in Advance	13	3,809	3,809	10,704
Provision for Cyclical Maintenance	14	64,286	64,286	-
Finance Lease Liability	15	40,033	40,033	38,680
Funds held for Capital Works Projects	16	38,805	-	109,649
		327,679	302,541	327,759
Working Capital Surplus/(Deficit)		306,829	419,602	280,321
Non-current Assets				
Property, Plant and Equipment	11	243,255	106,911	206,911
		243,255	106,911	206,911
Non-current Liabilities				
Provision for Cyclical Maintenance	14	81,154	81,154	-
Finance Lease Liability	15	40,252	40,252	43,706
		121,406	121,406	43,706
Net Assets		428,678	405,107	443,526
Equity		428,678	405,107	443,526

Woodend School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		443,526	462,555	372,461
Total comprehensive revenue and expense for the year		(44,591)	(57,448)	65,840
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,714	-	5,225
Contribution - Te Mana Tuhono		19,029	-	-
Equity at 31 December		428,678	405,107	443,526

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.

Woodend School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		716,200	730,003	633,134
Locally Raised Funds		153,012	115,028	120,681
Goods and Services Tax (net)		(19,912)	-	10,505
Payments to Employees		(324,396)	(295,756)	(281,872)
Payments to Suppliers		(394,159)	(169,684)	(298,810)
Interest Paid		(2,921)	-	(1,210)
Interest Received		4,015	421	2,125
Net cash from/(to) Operating Activities		131,839	380,012	184,553
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(4,972)
Purchase of Property Plant & Equipment (and Intangibles)		(58,166)	(314)	5,497
Purchase of Investments		(11,884)	(45,941)	(20,989)
Net cash from/(to) Investing Activities		(70,050)	(46,255)	(20,464)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,714	-	5,225
Finance Lease Payments		(48,459)	17,889	(55,553)
Funds Administered on Behalf of Third Parties		(178,740)	(109,649)	109,649
Net cash from/(to) Financing Activities		(216,485)	(91,760)	59,321
Net increase/(decrease) in cash and cash equivalents		(154,696)	241,997	223,410
Cash and cash equivalents at the beginning of the year	7	239,580	62,834	16,170
Cash and cash equivalents at the end of the year	7	84,884	304,831	239,580

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.

Woodend School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Note - The following disclosures are examples of critical accounting estimates. The school should consider disclosing information about key Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

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 where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

l) Accounts Payable

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

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

o) Funds held for Capital works

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

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	718,384	570,514	563,389
Teachers' Salaries Grants	1,923,347	-	1,744,553
Use of Land and Buildings Grants	537,784	-	467,956
Other Government Grants	20,384	-	69,745
	3,199,899	570,514	2,845,643

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	14,653	21,000	17,213
Fees for Extra Curricular Activities	465	-	332
Trading	6,698	-	5,952
Fundraising & Community Grants	70,339	65,000	43,770
Other Revenue	65,914	36,500	56,226
	158,069	122,500	123,493
Expenses			
Extra Curricular Activities Costs	334	-	371
Trading	4,496	-	10,613
Fundraising and Community Grant Costs	49,220	20,000	18,909
	54,050	20,000	29,893
Surplus/ (Deficit) for the year Locally raised funds	104,019	102,500	93,600

Depreciation

- - -

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	94,951	94,004	86,501
Information and Communication Technology	12,762	12,500	12,228
Library Resources	1,927	1,500	1,325
Employee Benefits - Salaries	2,046,110	123,800	1,862,760
Staff Development	9,350	30,100	8,629
Depreciation	85,712	100,000	80,403
	2,250,812	361,904	2,051,846

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,775	3,600	4,500
Board Fees	3,917	4,800	4,800
Board Expenses	3,877	750	654
Communication	5,275	4,800	5,307
Operating Lease	315	3,500	1,444
Other	42,205	41,200	33,647
Employee Benefits - Salaries	166,724	128,250	131,410
Insurance	6,479	3,200	2,898
	234,567	190,100	184,660

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,630	2,000	2,205
Consultancy and Contract Services	82,455	60,000	65,041
Cyclical Maintenance Provision	145,440	5,000	-
Grounds	1,283	5,000	588
Heat, Light and Water	13,072	18,000	11,383
Rates	6,222	6,000	7,614
Repairs and Maintenance	19,931	31,458	29,675
Use of Land and Buildings	537,784	-	467,956
Security	2,104	3,000	1,645
Employee Benefits - Salaries	52,385	50,000	46,770
	864,306	180,458	632,877

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	84,884	304,831	239,580
Cash and cash equivalents for Statement of Cash Flows	84,884	304,831	239,580

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,281	1,281	3,119
Interest Receivable	1,579	1,579	-
Banking Staffing Underuse	24,093	-	1,525
Teacher Salaries Grant Receivable	167,019	167,019	127,600
	193,972	169,879	132,244
Receivables from Exchange Transactions	2,860	2,860	3,119
Receivables from Non-Exchange Transactions	191,112	167,019	129,125
	193,972	169,879	132,244

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,492	1,492	2,199
	1,492	1,492	2,199

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	245,941	245,941	234,057
	245,941	245,941	234,057

11. Property, Plant and Equipment

	Opening					
	Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	(NBV)	\$	\$	\$	\$	\$
Buildings	39,378				(1,685)	37,693
Furniture and Equipment	62,497	50,771			(22,299)	90,969
Information and Communication Technology	15,092	24,710			(10,518)	29,284
Textbooks	-				-	-
Leased Assets	86,085	46,358	(1,441)		(50,520)	80,482
Library Resources	3,859	1,714	(57)		(690)	4,826
Balance at 31 December 2022	206,911	123,553	(1,498)	-	(85,712)	243,254

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	67,471	(29,778)	37,693	67,471	(28,093)	39,378
Furniture and Equipment	350,884	(259,916)	90,968	300,113	(237,616)	62,497
Information and Communication T	89,256	(59,972)	29,284	64,546	(49,454)	15,092
Motor Vehicles	49,146	(49,146)	-	49,146	(49,146)	-
Textbooks	-	-	-	-	-	-
Leased Assets	135,149	(54,666)	80,483	216,212	(130,127)	86,085
Library Resources	13,537	(8,710)	4,827	12,000	(8,141)	3,859
Balance at 31 December	705,443	(462,188)	243,255	709,488	(502,577)	206,911

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	-	-	7,257
Accruals	8,100	8,100	25,806
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	167,019	167,019	128,080
Employee Entitlements - Leave Accrual	19,294	19,294	1,338
	194,413	194,413	162,481
Payables for Exchange Transactions	194,413	194,413	162,481
	194,413	194,413	162,481

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	3,809	3,809	10,704
	3,809	3,809	10,704

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Increase to the Provision During the Year	145,440	5,000	-
Other Adjustments		-	-
Provision at the End of the Year	145,440	5,000	-
Cyclical Maintenance - Current	64,286	64,286	-
Cyclical Maintenance - Non current	81,154	81,154	-
	145,440	145,440	-

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	41,380	41,380	40,469
Later than One Year and no Later than Five Years	41,085	41,085	44,776
Future Finance Charges	(2,180)	(2,180)	(2,859)
	80,285	80,285	82,386
Represented by			
Finance lease liability - Current	40,033	40,033	38,680
Finance lease liability - Non current	40,252	40,252	43,706
	80,285	80,285	82,386

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening	Receipts	Payments	Board	Closing
	Balances	from MoE		Contributions	Balances
	\$	\$	\$	\$	\$
MOE Property Modifications SIP	15,599		(2,000)		13,599
Landscaping Project SIP	399	35,225	(10,418)		25,206
SIP Classroom Modifications	54,686		(124,567)		(69,881)
SIP Site Cloakbay Shed	38,965		(76,981)		(38,016)
Totals	109,649	35,225	(213,965)	-	(69,091)

Represented by:

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

38,805
107,897

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Property Modifications SIP		82,279	(66,681)		15,599
Landscaping Project SIP		25,795	(25,396)		399
SIP Classroom Modifications		74,338	(19,652)		54,686
SIP Site Cloakbay Shed		44,473	(5,508)		38,965
Totals	-	226,885	(117,236)	-	109,649

Represented by:

Funds Held on Behalf of the Ministry of Education

109,649

Funds Receivable from the Ministry of Education

-

17. Related Party Transactions

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

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

18. Remuneration*Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,917	4,800
<i>Leadership Team</i>		
Remuneration	482,994	245,915
Full-time equivalent members	4	2
Total key management personnel remuneration	486,911	250,715

There are 8 members of the Board excluding the Principal. The Board had held 10 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40 - 50	
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

Principal 2

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	130-140
Benefits and Other Emoluments	0 - 5	1-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	4.00	1.00
110-120	1.00	2.00
	<u>5.00</u>	<u>3.00</u>

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: Nil).

Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(a) Contract for Various Projects to be completed in 2023, which will be fully funded by the Ministry of Education. \$262,111 has been received of which \$331,202 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	84,884	304,831	239,580
Receivables	193,972	169,879	132,244
Investments - Term Deposits	245,941	245,941	234,057
Total Financial assets measured at amortised cost	524,797	720,651	605,881

Financial liabilities measured at amortised cost

Payables	194,413	194,413	162,481
Finance Leases	80,285	80,285	82,386
Total Financial Liabilities Measured at Amortised Cost	274,698	274,698	244,867

22. Events After Balance Date

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

23. Comparatives

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



School name: Woodend School

School number: 3600

Focus:

Reading

Strategic Aim: To raise the rate of progress (accelerate progress) for students who are at risk in core curriculum areas:

After data analysis over several years the aim in 2022 was to continue to see an improvement in the whole school (Year 2 to 8) data after a dip in achievement in 2020 - 71.92% and 2021 - 64.92% of all the students achieving AT or Above the Expected Level in Reading. We are aiming to improve these figures.

Annual Aim: To raise the rate of progress (accelerating progress) for all students deemed at risk of not achieving the expected levels in Reading against the levels of the New Zealand Curriculum.

Specific Achievement Targets for Reading:

- The number of 2021 Year 2 learners (38.77%), Year 3 (42.86%), and Year 7 (59.09%) who are Within and Above the Expected Level will significantly increase by the end of 2022 as Year 3, Year 4 and Year 8 Learners.
- The number of boys who are working 'Towards' or 'Towards with Support' will significantly reduce during 2022. (23% - 2019, 44.65% - 2020 and 41.11% - 2021)
- The number of Maori and Pasifika Learners working 'Towards' or 'Towards with Support' will significantly reduce during 2022. (79% - 2019, 67% - 2020, 2021 - 38.59%)

Baseline data:

- 60.12% of our learners are achieving *Within, Beyond or Well Beyond the expected level in Reading from Year 2 to Year 8. This is a decrease from the end of last year. (2021 - 64.92%, 2020 - 71.9%).*
- The Year 8 cohort (2021) has slightly increased the number of students working Within, Beyond and Well Beyond from 59.09% (2021) to 61.36% (2022) however remains a concern at this level.
- The 3 students working Towards with Targeted Support have been identified and receive In Class Support (Learning Support CoOrdinator). This cohort has continued to be a concern throughout their time at school. 14 Students in Year 8 are working Towards and have struggled over time to make enough progress to work Within the expected level.
- The Year 6 Cohort (2021) has decreased the number of students working Within, Beyond and Well Beyond from 80.48% to 66.67% in Year 7 (2022).
- The Year 5 Cohort (2021) has decreased the number of students working Within, Beyond and Well Beyond from 86.04% to 70.45% in Year 6 (2022).
- The Year 1 Cohort (2021) has decreased the number of students working Within, Beyond and Well Beyond from 50% to 32.78% in Year 2 (2022).
- The Year 3 Cohort (2021) has increased the number of students working Within, Beyond and Well Beyond from 42% to 58.49% in Year 4 (2022).
- The Year 2 Cohort (2021) has decreased the number of students working Within, Beyond and Well Beyond from 38.77% to 54.9% in Year 3 (2022).
- The number of students working Towards and Towards With Support the expected level has continued to increase over the past 4 years. (21% in 2019 to 19% in 2020 and 34% in 2021 and 39% in 2022). A small decrease in the Working Towards with Support group of students over the past 3 years. (2020 - 10.17%, 2021 - 8.52% and 2022 - 6.5%)
- While an area of concern continues to be Year 2 learners with such a large percentage below the expected level it does need to be noted that over time with the natural maturation process and specific targeted teaching programmes this number does reduce.
- *Class size for all Year level 5 to 8 has increased throughout the school. (96 enrolments in 2022, 19 in Years 5 to 8)*
- *Contributing factors to the downward trend are concentrating Teacher Aide hours in the Junior school. Teacher Aide hours across the school continue to be reduced. There has been a reduction in the number of hours received from other agencies such as RTLb.*
- The tracking of Priority Learners by teachers throughout the year has shown that most students are making progress. The rate of learning for some students has slowed making it harder to reach the within level.
- *COVID - lockdown stopped learning for some students who did not engage in online. The continuing issue of some students staying away from learning for a longer period of time. Often the students who stayed away for health reasons were also some of the students who were priority students as well. (scheme).*

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?) 2023
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<ol style="list-style-type: none"> 1. Priority Learners were identified for staff based on the end of 2021 data and this was presented to staff at the beginning of the year to track and monitor progress and achievement closely. 2. Any students who were not achieving At or Above in Reading were identified as Priority Learners to be monitored the 2022 year. Monitoring included achievement data, flags placed on Hero and recording teaching goals and strategies to implement for individual students. 3. This was recorded on Hero where the student was flagged and a comment made as a literacy post. 4. Priority learners were monitored by Teams and any students added who present in testing as not at standard in the assessments throughout the year. 5. Priority Learners were identified on Hero (SMS) and ALP'S (Adaptive Learning Plans were written for at-risk students that needed further interventions beyond monitoring in teaching groups) by all teams. 6. All teachers took collective responsibility for the learners in their teams implementing focussed guided reading programmes and discussed learners progress at Team meetings. 7. All Year 1 & 2 completed a full Phonological Awareness 	<p>Data (based on expected levels as identified from NZC) collected at the end of 2021 showed an decrease in the number of learners across the school who are achieving At or Above in Reading. During 2022 the data shows a significant drop in the number of Learners achieving Within/above and an increase in the number of Learners working Towards and Towards with Support.</p> <p>There was continuous Learning for our students throughout the 2022 although a lack or a lower engagement level for students during COVID lockdown and a slower return to school continued to impact on the learning for students.</p> <p>Maori & Pasifika learners were identified by teams right from the beginning of the year and their progress tracked throughout the year, particularly any students who were achieving below the standard.</p> <p>There were 62 Maori and Pasifika students in our school (Years 2 to 8) in 2022 and 32 (51%) of them achieved Within, Beyond or Well Beyond the Expected Level in Reading. There was a decrease in the total students within or above (2021 - 48 students - 56%). There are 22 - 35% of students who are achieving Towards the expected level. There are 8 - 12.9% of students in the Towards with Support category. The progress reflects the same trend as for All students in Reading during 2022.</p>	<p>During 2022 there are many targets that have not been met or are partially met. There has been improvement for the individual student and we can see this as part of Hero goals and recording the progression of these goals.</p> <p>Annual Target: To raise the rate of progress (accelerate progress) for students who are at risk of not meeting the expected levels in the New Zealand Curriculum in Reading.</p> <p>2020 - Students working Within/ Above and Well Above - 71.92%</p> <p>2021 - Students working Within/ Above and Well Above - 64.92%</p> <p>2022 - Students working Within/ Above and Well Above 60.12%</p> <p>Annual Target Not met</p> <p>There continues to be a decrease in the number of students working Within, Above and Well Above during 2022. There have been many interruptions to programmes and assessment throughout 2021. These interruptions will always impact our Priority Learners.</p> <p>Target 1:</p> <p>The number of 2021 Year 2 learners (38.77%), Year 3 (42.86%), and Year 7 (59.09%) who are Within and Above the Expected Level will significantly increase by the end of 2022 as Year 3, Year 4 and Year 8 Learners.</p>	<p>Continued identification of Priority Learners in a SMS (Linc-Ed) system that will be shared with staff in the first staff meeting of 2022 and will ensure that Teams are aware of their priority learners. The teams will also identify specific cohorts, especially Maori & Pasifika and boys who make up these groups. These will be recorded on the doc. (even if this means a student is mentioned twice) A google doc will be used to monitor Priority Learners throughout 2023. These documents will be based on the Anniversary / End of Year data from 2022 and added to throughout the year.</p> <p>Teams will add students to these groups that present as Priority Learners during Term 1 testing.</p> <p>Information will be entered on the SMS system (HERO) by Learning Support CoOrdinator and teachers so the information can be shared by all parties including SENCO and Principal. LSC will add the appropriate flag to indicate which learning area needs to be a focus for each individual.</p> <p>Regular review of these groups, attached documents and discussions around the progress of these learners will become part of the Team/Management meetings during the year.</p> <p>Reports on this progress will be presented to the BOT in Terms 2, 3 and 4 by the Learning Support Coordinator/SENCO/DP.</p>
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Planning for 2023:

Planning for 2023 will take into consideration the following :

Planning for 2023...

Ensure every learner gains sound foundation skills, including language, literacy and numeracy

- Continue to review structured literacy
- Invest in structured literacy texts
- Explore Just in Time Maths with local cluster schools
- Invest in Just in Time Maths
- Embed Numeracy and literacy Hubs
- Early intervention for those identified with speech language challenges
- Strong focus on phonological awareness and oral language

Build schoolwide consistency across classrooms, teams & hubs

- Review transitions
- Develop school wide language for learning - eg lessons vs workshops, taku ako
- Professional Growth Cycle will support consistency across classrooms, teams & hubs

Strengthen staff teaching and leadership capability

- Introduce and explore leadership capability framework
- Unpack the statement 'equity and excellence' with staff - develop shared understanding
- Teachers will inquire into their teaching practices through a collaborative team approach- building collective capacity for improvement
- Teachers continue to be reflective practitioners and professional learning will be based on identified school needs
- Teachers will identify personal & professional goals that they will be working towards through professional growth cycle
- The school targets and *professional growth cycle* reflect the strategic direction of the school
- Teachers will engage in professional learning using the Standards or Paerewa to advance their understanding of the relationship between professional practice and outcomes for learners
- Review Professional Growth Cycle
- Increased opportunities to provide optional professional development for Teacher Aides either by inclusion with staff professional development ,from provision by RTLB or MOE.
- Continue to use Kahui Ako PD sessions applicable to each curriculum area and year levels where appropriate.
- Continue to build Kahui Ako connections

Ensure all students are achieving at least one year's progress in the key learning areas

- 2023 School wide Maths focus
- PLD Impact Ed- Curriculum, embed, O Tatou Pou and teaching and learning beliefs
- 2023 Year 0-3 Structured literacy focus
- Emphasis on foundational phonological awareness skills
- HERO moderate OTJs
- Explore moderation/assessment tool for writing - HERO Goals
- Teacher Aides support school target areas

To develop assessment practices that are realistic, formative and can be used for identifying and supporting learners

• Review assessment timetable, ensure school-wide data collection points line up with reporting

Reading 2022 - All Students

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5									1 2.27%	Well Beyond
									3 6.82%	Beyond
Level 4	End of Year 8								23 52.27%	Within
	End of Year 7						5 11.36%	30 66.67%	14 31.82%	Towards
Level 3	End of Year 6					15 34.09%	26 59.09%	14 31.11%	3 6.82%	Towards With Targeted Support
	End of Year 5				19 35.85%	22 50.00%	12 27.27%	1 2.22%		
Level 2	End of Year 4			16 31.37%	12 22.64%	3 6.82%	1 2.27%			
	End of Year 3	1 1.69%	13 23.64%	12 23.53%	15 28.30%	4 9.09%				
Level 1	End of Year 2	19 32.20%	5 9.09%	18 35.29%	7 13.21%					
	End of Year 1	22 37.29%	36 65.45%	5 9.8%						
		17 28.81%	1 1.82%							

Reading 2022 - Boys

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5									1 3.85%	Well Beyond
									1 3.85%	Beyond
Level 4	End of Year 8								13 50.00%	Within
	End of Year 7						3 12.00%	14 58.33%	8 30.77%	Towards
Level 3	End of Year 6					4 22.22%	13 52.00%	10 41.67%	3 11.54%	Towards With Targeted Support
	End of Year 5				8 27.59%	9 50.00%	8 32.00%		1	
Level 2	End of Year 4			11 34.38%	5 17.24%	2 11.11%	1 4.00%			
	End of Year 3		6 20.69%	5 15.63%	10 34.48%	3 16.67%				
Level 1	End of Year 2	7 25.93%	3 10.34%	11 34.38%	6 20.69%					
	End of Year 1	11 40.74%	19 65.52%	5 15.63%						
		9 33.33%	1 3.45%							

Reading 2022 - Maori and Pacific Learners

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5									1 12.50%	Well Beyond
									1 12.50%	Beyond
Level 4	End of Year 8								2 25.00%	Within
	End of Year 7							6 60.00%	3 37.50%	Towards
Level 3	End of Year 6					4 50.00%	6 66.67%	3 30.00%	1 12.50%	Towards With Targeted Support
	End of Year 5				3 27.27%	3 37.50%	3 33.33%	1 10.00%		
Level 2	End of Year 4			1 20.00%	3 27.27%					
	End of Year 3			1 20.00%	2 18.18%	1 12.50%				
Level 1	End of Year 2	3 27.27%	1 9.09%	2 40.00%	3 27.27%					
	End of Year 1	3 27.27%	9 81.81%	1 20.00%						
		5 45.45%	1 9.09%							

School name: Woodend School	School number: 3600
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<p>Focus:</p> <h2>Writing</h2>
<p>Strategic Aim: <i>To raise the rate of progress (accelerate progress) for students who are at risk in Writing.</i> While the evidence being collected over the previous years has shown some consistency in overall student achievement in Writing. In 2020 and 2021 there was a drop to 77.89% and 63.61% respectively.</p>
<p>Annual Aim: <i>To raise the rate of progress (accelerating progress) for all students who are at risk of not achieving the expected levels in Writing against the levels of the New Zealand Curriculum.</i></p>
<p>Specific Achievement Targets for Writing:</p> <ul style="list-style-type: none"> • <i>The number of 2021 Year 2 learners (40.82%), Year 3 (44.89%) and Year 7 (63.64%) who are Within and Above the Expected Level will significantly increase by the end of 2022 as Year 3, Year 4 and Year 8 Learners.</i> • <i>The group of Maori & Pasifika learners who are Within and Above (2021 - 58.33%) will significantly increase by the end of 2022.</i>

Baseline data:

Analysis of the school-wide data in December 2022 identified the following:

- 58.63% of our learners across the school are achieving *Within, Beyond or Well Beyond* the expected level in Writing. This is a decrease in overall school achievement from 2021.(65.9%)
- Most Year levels have made significant decreases over the past year.
- The number of students working *Well Beyond and Beyond* the expected level has increased slightly from last year. (2021 17.89%- 2019 - 15.8%, 2018 - 15.8 % and in 2017 - 11%)
- The number of students working *Towards with Support and Towards* the expected level has increased slightly from last year. (2022 - 41% , 2021 - 35% and 2020 22.09%)
- There are more honest and rigorous assessment practices against the Woodend School Writing Exemplars for analysis. A more focussed moderation process across the school with Teams working together to moderate writing samples.
- An increase in the Year 2 & 5 students working *Within, Beyond and Well Beyond* from the cohort in Year 1 and Year 4.
- Year 1-2 will continue to be a target area for Literacy and the results indicate a continued focus on writing to be essential. Assessment processes have been examined and altered to give more accurate results.
- Class numbers in Year 1 & 2 have varied through the year finishing on a ratio of 1:23 or 1: 24 and 1:17 (NE). (recommended sizes - Year 1 -1:15 and Year 2 1:23)
- Little Learners Programme - It is to be noted that Little Learners is a Literacy Programme (not solely reading). We have seen an improvement in Year 2 results from 31% (2019) to 54% in 2022.
- COVID - the impact for students transferring to online learning and teachers to online teaching.
- COVID - lockdown stopped learning for some students who did not engage in online. The continuing issue of some students staying away from learning for a longer period of time. Often the students who stayed away for health reasons were also some of the students who were priority students as well.
- While there have been significant decreases made across the school in Writing, there have been changes to the structure of the school with

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
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<ol style="list-style-type: none"> 1. Priority learners were identified as any learners who achieved Below the Expected Level in Writing at the end of 2021. 2. Identified the Priority Learners during the first staff meeting to enable teams to be familiar with their learners who are going to need specific focus in their teaching to accelerate progress. 3. This was recorded on Hero where the student was flagged and a comment made as a literacy post. 4. Priority learners were monitored by Teams and any students added to the cohort who present in testing as not at standard in the assessments throughout the year. 5. Priority Learners were identified on Hero (SMS) and ALP'S (Adaptive Learning Plans were written for at-risk students that needed further interventions beyond monitoring in teaching groups) by all teams. 6. OTJ's based on the use of the Woodend School exemplars. These exemplars were developed based on the MoE Exemplars, the Literacy Progressions and professional learning resources of 	<p>Data (based on expected levels as identified from NZC) collected at the end of 2021 showed an decrease in the number of learners across the school who are achieving At or Above in Writing. During 2022 the data shows a drop in the number of Learners achieving Within and an increase in the number of Learners working Towards and Towards with Support.</p> <p>There were 62 Maori and Pasifika Learners in our school (Years 2 to 8) in 2022 and 51% of them achieved Within, Above or Well Above the Expected Level in Writing . There was a decrease in the total students Within, Above or Well Above the Expected Level. There are 49% of Learners who are achieving Towards the expected level.</p> <p>Maori and Pasifika and Boys Writing follows the same trend as the whole school. (a decrease of 10 to 20 %)</p> <p>Teams worked collaboratively to allow ALL to be implemented. Although as COVID interrupted the implementation of the ALL programme and 1 rotation was completed.</p> <p>Developing Collaborative Practices have allowed Team members to have flexible groupings to allow teachers to target students' needs.</p> <p>Moderation of Writing Samples was completed for all areas of the school. The impact on writing levels is unknown but it does help with the consistency with assessment.</p> <p>Professional Learning was completed throughout the year by attending COL</p>	<p>During 2022 targets that have not been met or are partially met. There has been improvement in many areas and there are many areas to continue to improve in.</p> <p>Annual Aim: To maintain the continuous improvement (academic levels) across the school to increase the number of students achieving At or Above the expected levels in Writing. 2020 - 77.89% 2021 - 63.61% 2022 - 58.63% Target was not met</p> <p>Target 1 <i>The number of 2021 Year 2 learners (40.82%), Year 3 (44.89%) and Year 7 (63.64%) who are Within and Above the Expected Level will significantly increase by the end of 2022 as Year 3, Year 4 and Year 8 Learners.</i></p> <p>Learners.</p> <p>Year 1 2020 - 44.9% Year 2 2021 - 40.82% Year 3 2022 - 74.5% Target was partially met Year 1 & 2 continue to be an area where students are low as they adjust at different rates to school, learning and maturity. All students have made progress (as shown by Hero assessments), at times the steps are small and do not allow for a change in level.</p> <p>Year 4 2020 - 64.1% Year 5 2021 - 67.11%</p>	<p>As with all other Priority Learners early identification is the key and this will be done at the first Staff meeting in 2022 based on the data at the end of year from 2021. LSC and SENCO will identify these learners in Linc Ed and Priority Learners doc. The teams begin to look at strategies most likely to assist the progress of these learners. They will consult with LSC (Learning Support Coordinator)</p> <p>Continued discussions about their progress will occur during Team meetings throughout the year. Teams will identify their Maori and Pasifika students and any other disparate groups that need accelerated progress.</p> <p>Continuing to increase the rigour around the moderation process within and across Teams and across the school will continue to be a priority for staff in 2022 along with pertinent PD around writing. This is to improve the reliability of the data as assessment of writing is such a subjective issue.</p> <p>The new exemplars will be used to assess samples of writing from all Learners. 2 samples for each writing to be analysed and Moderated within the team and across the school.</p> <p>The data and ongoing progress of identified Priority Learners will be analysed by the DP/SENCO and LSC reported to the BOT at the curriculum meetings each Term.</p>
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Planning for 2023:

Planning for 2023 will take into consideration the following :

- As with Reading, the continued practice of identification of Priority Learners early in the year is crucial for maintaining progress of these learners. Priority Learners are identified as any students who are achieving Towards or Towards with Targeted Support the expected level at the end of a school year.
- Identification of those students in the Beyond and Well Beyond category will also take place to be able to extend their capabilities.
- These Priority Learners will be identified for Teams in a report presented by the Deputy Principal on the Teacher Preparation Days at the beginning of the 2022 school year so that there is a clear awareness of who these learners are.
- Once these learners are identified then further analysis will be done to identify any commonalities or disparate groups within them to enable programmes / interventions to be put in place to meet the learning needs.
- As in past years, regular review of the progress of Priority Learners will be monitored by the DP/ SENCO and Learning Support Coordinator each term along with a progress report to the Board Of Trustees.
- This tracking will enable the learners to be monitored but will also assist in the funding and allocation of teacher aide time and resourcing of specific programmes.
- Continued use of ALP's (Adaptive Learning Plans) to inform teaching and assist in the allocation of targeted teacher aide time to support programmes for learners. Conversations recorded in Team minutes and Planning meetings to keep all staff to be aware of the priority learners and their needs.
- The school Student Achievement targets for 2023 will be based on the specific groups from this analysis along with a continued focus on progress and achievement at Year 1 and 2 and boys writing.
- Maori and Pacific Peoples will also need to be included in the Student Achievement targets as a group to be monitored closely.
- Teachers continue to assess how best to use Digital Technologies to enhance writing programmes and build student engagement.
- The use of decodable text to ensure that Phonemic Awareness skills are taught and knowledge transferred to Writing programmes across the school. Learning about 'How Words Work' to help increase knowledge and accuracy in Spelling.
- The extension of moderation practices is necessary where teams will continue to work to have robust discussion and debate around both teaching and assessment of writing. This will need to be completed across teams as well to promote a shared understanding of the achievement levels of learners.
- The wider use of the Inquiry Framework to notice, investigate, collaborate, prioritise, improve practice to see better outcomes for students needs to continue during 2023. These will need to be formalised.

2023 Targets for Improving Student Achievement in Writing:

To decrease the percentage of learners in writing who are achieving below curriculum expectations especially identified groups of: boys, Year 2 & Year 4 and Maori and Pasifika.

Specific Achievement Targets for Writing:

Writing 2022 - All Students

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5										Well Beyond
									2 4.55%	Beyond
Level 4	End of Year 8							5 11.11%	27 61.36%	Within
	End of Year 7						2 4.55%	23 51.11%	12 27.27%	Towards
Level 3	End of Year 6					6 13.65%	25 56.82%	16 35.56%	3 6.82%	Towards With Targeted Support
	End of Year 5				5 9.43%	18 40.91%	13 29.55%	1 2.22%		
Level 2	End of Year 4			1 1.96%	16 30.19%	14 31.82%	4 9.09%			
	End of Year 3		2 3.64%	37 72.55%	29 54.72%	6 13.64%				
Level 1	End of Year 2	1 1.69%	28 50.91%	9 17.65%	3 5.66%					
	End of Year 1	30 50.85%	25 45.45%	4 7.84%						
		28 47.46%								

Writing 2022 - Boys

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5										Well Beyond
									1 3.85%	Beyond
Level 4	End of Year 8							1 4.17%	15 57.65%	Within
	End of Year 7							12 50.00%	7 26.92%	Towards
Level 3	End of Year 6					1 5.56%	13 52.00%	10 41.67%	3 11.54%	Towards With Targeted Support
	End of Year 5					6 33.33%	9 36.00%	1 4.17%		
Level 2	End of Year 4				5 17.24%	6 33.33%	3 12.00%			
	End of Year 3		1 3.45%	22 68.75%	21 72.41%	5 27.78%				
Level 1	End of Year 2		11 37.93%	6 18.75%	3 10.34%					
	End of Year 1	13 48.15%	17 58.62%	4 12.50%						
		14 51.85%								

Writing 2022 - Maori and Pacific Learners

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5										Well Beyond
									1 12.50%	Beyond
Level 4	End of Year 8								4 50.00%	Within
	End of Year 7							6 60.00%	2 25.00%	Towards
Level 3	End of Year 6					1 12.59%	5 62.50%	3 30.00%	1 12.50%	Towards With Targeted Support
	End of Year 5				1 9.09%	4 50.00%	3 37.50%	1 10.00%		
Level 2	End of Year 4				2 18.18%	2 25.00%	1 12.50%			
	End of Year 3			4 80.00%	8 72.72%	1 12.59%				
Level 1	End of Year 2		4 36.36%							
	End of Year 1	3 27.27%	7 63.63%	1 20.00%						
		8 72.72%								

School name: Woodend School

School number: 3600

Focus:

Mathematics.

Strategic Aim: *To continue Curriculum programmes with an emphasis on moderation, assessment and the use of the School*

Annual Aim: To raise the rate of progress (accelerating progress) for all students who are at risk of not achieving the expected levels in Mathematics against the New Zealand Curriculum.

2022 Targets for Improving Student Achievement in Mathematics: The number of Year 2 (2021-53.06%) who are working Within and Above the expected level will increase as Year 3 students in 2022.

Baseline data: Analysis of the school-wide data in December 2022 identified the following:

- ❑ There are 67.56% of our learners achieving Within, Beyond and Well Beyond the expected level in Mathematics. This is a slight increase from last year. (65.90% - 2021, 70.17% - 2020).
- ❑ There has been a decrease in many year levels for the Within and Beyond area. The second year of each curriculum level is more difficult to be within or beyond.
 - A decrease in Year 8 compared to the same cohort in Year 7 (70.45% to 50%)
 - A decrease in Year 6 compared to the same cohort in Year 5 (81.39% to 59.09%)
 - A decrease in Year 2 compared to the same cohort in Year 1 76.36% to 69.09%)
- ❑ The numbers in the Towards and Towards with Targeted Support areas have increased slightly from 101 (33%) in 2021 to 109 (32%) in 2022. With the whole school numbers growing the % is slightly less.
- ❑ 6 students who are in the group Towards with Targeted Support receive support from Outside agencies. 1 student is ORRS funded, 2 receive ICS in 2022, 3 students are funded through OT. 7 students who in the groups Towards or Towards with Targeted Support have very low attendance. Others are being supported within the class programme.
- ❑ All cohorts have increased in the number Within, Beyond and Well Beyond.
- ❑ While there have been slight increases in the numbers of students Within and Beyond made across the school in Mathematics, there have been changes to the structure of the school with an increase in population and a reduction in Teacher Aide programmes across the school.
- ❑ COVID - lockdown stopped learning for some students who did not engage in online. The continuing issue of some students staying away from learning for a longer period of time. Often the *students who stayed away for health reasons were also some of*

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
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<ol style="list-style-type: none"> 1. The delivery of mathematics programmes by teachers include a balance of Numeracy and other strands depending on the age and stage of learners, using instructional groupings to cater for learners' needs. 2. Use of the Assessment Calendar allows programmed and consistent use of assessment by all teachers including JAM, IKAN, PAT Maths, snapshots and GloSS. 3. Continuing the use of PAT Mathematics as a norm reference tool for Year 5-8 along with the NZCER service allows teachers to analyse data and establish Team needs, making decisions on how best to meet those needs. 4. Use of this data to inform the necessary balance of Numeracy Strategy teaching and the other strands, especially in the Year 5 to 8 area. 5. All this assessment data is used by teachers to determine the needs of students and to set goals for student achievement. 6. Use of Hero to track goals achieved for each student and future steps. 7. Reporting to Parents using posts, OTJ graphs and learning posts. 	<p>Analysis of the data at the end of 2022 shows that students are making progress throughout the year. This analysis showed data that 67% of our students across the school are achieving within or beyond the Expected Level in Mathematics.</p> <p>This is an increase from 2021 at 65.9%, and continues to be one of the lowest levels of achievement for the last 8 years. (78% was the lowest previously and 84% the highest.)</p> <p>Further analysis shows that:</p> <ul style="list-style-type: none"> • The boys in our school are achieving below the overall achievement trends with 72.33% (2020), 65.03% (2021) and 67.21% (2022) achieving Within, Beyond and Well Beyond the expected level in Mathematics. The trend is the similar to whole school Maths data. (Whole school 67%.) • This shows that our programmes need to be reviewed for boys, however they are still overly represented in the Towards area in Years 2 to 4. 	<p>There have been some significant shifts in achievement in the area of mathematics across the school in 2022.</p> <p>Annual Aim</p> <p>To raise the rate of progress (accelerating progress) for all students who are at risk of not achieving the expected levels in Mathematics against the New Zealand Curriculum.</p> <p>2020 - 70.17% 2021- 65.9% 2022 - 67%</p> <p>Target met</p> <p>All teachers will still need to focus on the Priority learners in their teams and look at making shifts in achievement for any students who are below the Standard in Mathematics. The use of SMS and Adaptive Learning plans help to focus teams on areas of greatest priority.</p> <p>There are still a significant number of students with diagnosed, specific learning difficulties often linked to behavioural difficulties as well such as Autism, ADHD, Aspergers, high anxiety etc. (Students suffering from Anxiety related issues have grown over the past 3 years- refer to Mana Ake referrals)These students can have a detrimental effect on the learning environment. The</p>	<p>Continued use of the Maths Programmes of Work and the Long Term Plan across the whole school is enabling consistent delivery of Mathematics programmes. This needs to be continued.</p> <p>Moderation and OTJ's are still a focus along with consistency of practice across the school and across the cluster.</p> <p>The continued consistent assessment practices as outlined in the Assessment Calendar will also enable staff to analyse data and make sound judgements about the progress of their learners. (IKAN, PAT Maths, GloSS, JAM, Maths goals HERO)</p> <p>Moderation of assessment practices across the school needs to be reviewed so as to make sure that consistency of collection and the validity of the data can be assured.</p> <p>Continued use of the data that is collected at the start of the year along with any trends from the previous year will be used to inform planning and teaching</p> <p>Review the use of the Maths Buddy Programme to support programmes for Year 5-8 learners both within the classroom</p>
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Planning for 2023:

Planning for 2023 will take into consideration the following :

Ensure every learner gains sound foundation skills, including language, literacy and numeracy

- Continue to review structured literacy
- Invest in structured literacy texts
- Explore Just in Time Maths with local cluster schools
- Invest in Just in Time Maths
- Embed Numeracy and literacy Hubs
- Early intervention for those identified with speech language challenges
- Strong focus on phonological awareness and oral language

Build schoolwide consistency across classrooms, teams & hubs

- Review transitions
- Develop school wide language for learning - eg lessons vs workshops, taku ako
- Professional Growth Cycle will support consistency across classrooms, teams & hubs

Strengthen staff teaching and leadership capability

- Introduce and explore leadership capability framework
- Unpack the statement 'equity and excellence' with staff - develop shared understanding
- Teachers will inquire into their teaching practices through a collaborative team approach- building collective capacity for improvement
- Teachers continue to be reflective practitioners and professional learning will be based on identified school needs
- Teachers will identify personal & professional goals that they will be working towards through professional growth cycle
- The school targets and *professional growth cycle* reflect the strategic direction of the school
- Teachers will engage in professional learning using the Standards or Paerewa to advance their understanding of the relationship between professional practice and outcomes for learners
- Review Professional Growth Cycle
- Increased opportunities to provide optional professional development for Teacher Aides either by inclusion with staff professional development ,from provision by RTLB or MOE.
- Continue to use Kahui Ako PD sessions applicable to each curriculum area and year levels where appropriate.
- Continue to build Kahui Ako connections

Ensure all students are achieving at least one year's progress in the key learning areas

- 2023 School wide Maths focus
- PLD Impact Ed- Curriculum, embed, O Tatou Pou and teaching and learning beliefs
- 2023 Year 0-3 Structured literacy focus
- Emphasis on foundational phonological awareness skills
- HERO moderate OTJs
- Explore moderation/assessment tool for writing - HERO Goals

Mathematics 2022 - All Students

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5										Well Beyond
									2 4.55%	Beyond
Level 4	End of Year 8							1 2.22%	20 45.45%	Within
	End of Year 7						3 6.82%	33 73.33%	15 34.09%	Towards
Level 3	End of Year 6					9 20.45%	23 52.27%	9 20.00%	7 15.91%	Towards With Targeted Support
	End of Year 5			3 5.88%	16 30.77%	23 52.27%	17 38.64%	2 4.44%		
Level 2	End of Year 4			12 23.53%	18 34.62%	12 27.27%	1 2.27%			
	End of Year 3	1 1.69%	5 9.09%	26 50.98%	17 32.69%					
Level 1	End of Year 2	12 20.34%	33 60.00%	10 19.61%	1 1.92%					
	End of Year 1	40 76.80%	17 30.91%							
		6 10.71%								

Mathematics 2022 - Male

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5										Well Beyond
									2 7.69%	Beyond
Level 4	End of Year 8								13 50.00%	Within
	End of Year 7						2 8.00%	17 70.83%	4 15.38%	Towards
Level 3	End of Year 6					4 22.22%	11 44.00%	6 25.00%	7 26.92%	Towards With Targeted Support
	End of Year 5			3 9.38%	7 24.14%	8 44.44%	12 48.00%	1 4.17%		
Level 2	End of Year 4			7 21.88%	12 41.38%	6 33.33%				
	End of Year 3	1 3.07%	5 17.24%	18 56.25%	9 31.03%					
Level 1	End of Year 2	5 18.52%	14 48.28%	4 12.50%	1 3.45%					
	End of Year 1	17 62.96%	10 34.48%							
		4 14.81%								

Mathematics 2022 - Maori and Pacific Learners

Curriculum Level	Expected Level	After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	After 7 Years	After 8 Years	
Level 5										Well Beyond
									1 14.28%	Beyond
Level 4	End of Year 8								3 42.85%	Within
	End of Year 7						2 25.00%	7 70.00%	1 14.28%	Towards
Level 3	End of Year 6					1 14.28%	4 50.00%	1 10.00%	2 28.57%	Towards With Targeted Support
	End of Year 5				3 27.27%	1 14.28%	2 25.00%	2 20.00%		
Level 2	End of Year 4			1 20.00%	5 45.45%	5 71.42%				
	End of Year 3			3 60.00%	3 27.27%					
Level 1	End of Year 2	1 10.00%	7 63.63%	1 20.00%						
	End of Year 1	7 70.00%	4 36.36%							
		2 20.00%								

Kiwi Sport Funding 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 Woodend School received a total Kiwisport funding of \$5,975.30 excluding GST. The funding was utilised on school wide weekly sports coaching programmes delivered by North Canterbury Sports Association. The number of students who participated in organised sport was across the whole school - Years 1 - 8, - 429 students by year end.

EEO Statement

Woodend School ensures that all employees and personnel practices are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination as required by the Public Service Act to be “good employers”.

The Woodend School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board.

The board recognises the need to ensure the safety of all staff and students and mitigates students being placed at risk by the actions of employees. The board has taken all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees

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

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Woodend School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 21 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Analysis of Variance, Kiwisport Funding Report and the EEO Statement, but does not include the financial statements, and our auditor's report thereon.

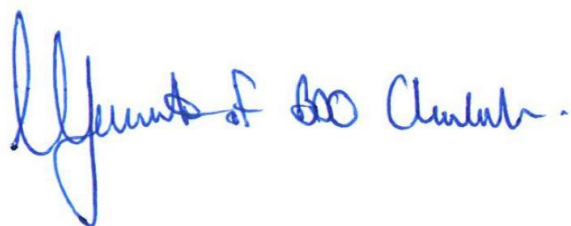
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand