



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1568

Principal: Teresa Burn

School Address: 81 Garnet Road, Westmere, Auckland

School Postal Address: 81 Garnet Road, Westmere Auckland

School Phone: 09 3610014

School Email: tburn@westmere.school.nz

Accountant / Service Provider: Canterbury Education Services (CES)

Westmere School

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired
Tony McKee	Presiding Member	Re-Elected Jun-19	Sep-22
Richard Day	Parent Representative	Re-Elected Jun-19	Sep-22
Jessica Fowler	Parent Representative	Elected Jun-19	Sep-22
Claire Charters		Co-opted May-21	Sep-22

Name	Position	How Position Gained	Term Expires
Kim Archibald	Co-Presiding Member	Elected Dec-20	Dec-23
Te Mete Lowman	Co-Presiding Member	Co-opted Oct-19	Sep-25
Teresa Burn	Principal	Ex-officio	
Alice Sievwright	Staff Representative	Re-Elected Sept-22	Sep-25
Claire Monk	Parent Representative	Elected Dec-20	Dec-23
Anthony van Leeuwen	Parent Representative	Elected Sept 22	Oct-25
Nadine Hohepa	Parent Representative	Elected Sept 22	Sep-25
Paul Scoringe	Parent Representative	Elected Sept 22	Sep-25

WESTMERE SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
-------------	------------------

Financial Statements

<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements

Other Information

<u>18 - 24</u>	Analysis of Variance
<u>25</u>	Kiwisport Report
<u>26 - 28</u>	Auditors Report

Westmere 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.

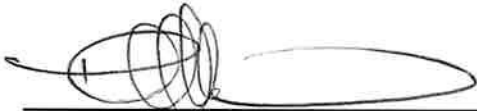
The School's 2022 financial statements are authorised for issue by the Board.

Te mete Lowman

Full Name of Presiding Member

Terisa Burn

Full Name of Principal



Signature of Presiding Member



Signature of Principal

25/5/23

Date:

25/5/23

Date:

Westmere 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	4,374,176	4,454,988	4,556,060
Locally Raised Funds	3	380,732	343,800	266,728
Interest Income		20,393	4,000	8,625
Total Revenue		4,775,301	4,802,788	4,831,413
Expenses				
Locally Raised Funds	3	134,070	110,000	63,033
Learning Resources	4	2,937,229	3,062,852	3,166,547
Administration	5	223,505	185,216	189,514
Finance		2,367	2,500	2,320
Property	6	1,430,627	1,566,325	1,579,366
Loss on Disposal of Property, Plant and Equipment		4,541	-	1,751
		4,732,339	4,926,893	5,002,531
Net Surplus / (Deficit) for the year		42,962	(124,105)	(171,118)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		42,962	(124,105)	(171,118)

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,246,631	2,246,371	2,417,749
Total comprehensive revenue and expense for the year		42,962	(124,105)	(171,118)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,479	-	-
Equity at 31 December		2,301,072	2,122,266	2,246,631

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	14,177	156,129	16,581
Accounts Receivable	8	216,713	243,197	247,073
GST Receivable		22,580	11,407	11,407
Prepayments		26,381	82,496	82,496
Inventories	9	3,632	4,365	4,365
Investments	10	857,671	631,108	823,884
		<u>1,141,154</u>	<u>1,128,702</u>	<u>1,185,806</u>
Current Liabilities				
Accounts Payable	12	250,657	319,791	319,792
Revenue Received in Advance	13	-	-	4,312
Provision for Cyclical Maintenance	14	-	82,210	30,721
Finance Lease Liability	15	27,522	4,870	16,319
Funds held in Trust	16	200	200	200
		<u>278,379</u>	<u>407,071</u>	<u>371,344</u>
Working Capital Surplus/(Deficit)		862,775	721,631	814,462
Non-current Assets				
Property, Plant and Equipment	11	1,590,712	1,530,884	1,628,227
		<u>1,590,712</u>	<u>1,530,884</u>	<u>1,628,227</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	113,675	125,193	189,820
Finance Lease Liability	15	38,740	5,056	6,238
		<u>152,415</u>	<u>130,249</u>	<u>196,058</u>
Net Assets		<u>2,301,072</u>	<u>2,122,266</u>	<u>2,246,631</u>
Equity		<u>2,301,072</u>	<u>2,122,266</u>	<u>2,246,631</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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		864,175	725,974	801,231
Locally Raised Funds		405,040	339,490	201,967
Goods and Services Tax (net)		(11,173)	-	21,260
Payments to Employees		(586,068)	(453,065)	(471,315)
Payments to Suppliers		(553,727)	(571,410)	(559,752)
Interest Paid		(2,367)	(2,500)	(2,320)
Interest Received		20,393	4,000	9,034
Net cash from/(to) Operating Activities		136,273	42,489	105
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,261
Purchase of Property Plant & Equipment (and Intangibles)		(135,504)	(77,620)	(137,583)
Purchase of Investments		(33,787)	192,776	
Proceeds from Sale of Investments		-	-	143,262
Net cash from/(to) Investing Activities		(169,291)	115,156	6,940
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,479	-	-
Finance Lease Payments		19,135	(18,097)	(35,829)
Funds Administered on Behalf of Third Parties		-	-	16,873
Net cash from/(to) Financing Activities		30,614	(18,097)	(18,956)
Net increase/(decrease) in cash and cash equivalents		(2,404)	139,548	(11,911)
Cash and cash equivalents at the beginning of the year	7	16,581	16,581	28,492
Cash and cash equivalents at the end of the year	7	14,177	156,129	16,581

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 2022

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20-40 years
Furniture and equipment	5-10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) Revenue Received in Advance

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

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

m) 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.

n) Provision for Cyclical Maintenance

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

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

The school carries out painting maintenance of the whole school over a 7 to 15 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.

o) Financial Instruments

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

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

p) 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.

q) 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	757,568	670,899	747,575
Teachers' Salaries Grants	2,217,275	2,419,804	2,419,804
Use of Land and Buildings Grants	1,292,726	1,308,950	1,308,950
Other Government Grants	106,607	55,335	79,731
	<u>4,374,176</u>	<u>4,454,988</u>	<u>4,556,060</u>

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	158,722	163,000	132,640
Fees for Extra Curricular Activities	83,141	81,000	40,105
Trading	35,383	39,000	29,970
Fundraising & Community Grants	103,486	60,800	64,013
	<u>380,732</u>	<u>343,800</u>	<u>266,728</u>
Expenses			
Extra Curricular Activities Costs	97,596	81,000	34,030
Trading	13,527	19,000	17,102
Fundraising and Community Grant Costs	22,947	10,000	11,901
	<u>134,070</u>	<u>110,000</u>	<u>63,033</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>246,662</u>	<u>233,800</u>	<u>203,695</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	63,264	66,400	72,690
Information and Communication Technology	38,120	38,960	36,137
Library Resources	1,720	1,900	3,412
Employee Benefits - Salaries	2,617,773	2,731,663	2,761,267
Staff Development	23,304	43,500	87,281
Depreciation	193,048	180,429	205,760
	<u>2,937,229</u>	<u>3,062,852</u>	<u>3,166,547</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,774	7,774	7,404
Board Fees	3,090	3,300	3,275
Board Expenses	8,182	8,300	5,210
Communication	4,655	6,500	5,281
Consumables	7,931	8,000	6,331
Other	33,285	31,550	27,455
Employee Benefits - Salaries	136,814	95,904	111,800
Insurance	11,793	13,000	11,930
Service Providers, Contractors and Consultancy	9,981	10,888	10,828
	<u>223,505</u>	<u>185,216</u>	<u>189,514</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	16,862	17,000	15,310
Consultancy and Contract Services	79,735	80,940	90,018
Cyclical Maintenance Provision	(106,866)	17,583	19,454
Grounds	15,035	12,500	10,873
Heat, Light and Water	47,412	42,500	39,603
Rates	270	250	254
Repairs and Maintenance	35,058	38,800	43,183
Use of Land and Buildings	1,292,726	1,308,950	1,308,950
Security	1,710	2,500	2,042
Employee Benefits - Salaries	48,685	45,302	49,679
	<u>1,430,627</u>	<u>1,566,325</u>	<u>1,579,366</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	14,177	156,129	16,581
Cash and cash equivalents for Statement of Cash Flows	<u>14,177</u>	<u>156,129</u>	<u>16,581</u>

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	38,441	67,060	67,061
Banking Staffing Underuse	-	-	3,875
Teacher Salaries Grant Receivable	178,272	176,137	176,137
	<u>216,713</u>	<u>243,197</u>	<u>247,073</u>
Receivables from Exchange Transactions	38,441	67,060	67,061
Receivables from Non-Exchange Transactions	178,272	176,137	180,012
	<u>216,713</u>	<u>243,197</u>	<u>247,073</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,605	245	245
School Uniforms	2,027	4,120	4,120
	<u>3,632</u>	<u>4,365</u>	<u>4,365</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	857,671	631,108	823,884
Total Investments	<u>857,671</u>	<u>631,108</u>	<u>823,884</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	1,165,413	59,082	-	-	(55,385)	1,169,110
Furniture and Equipment	381,342	14,831			(86,661)	309,512
Information and Communication Technology	23,755	7,788	(1,376)		(17,521)	12,646
Leased Assets	20,211	76,106			(28,905)	67,412
Library Resources	37,506	2,267	(3,165)		(4,576)	32,032
Balance at 31 December 2022	1,628,227	160,074	(4,541)	-	(193,048)	1,590,712

The net carrying value of technology held under a finance lease is \$67,412 (2021: \$20,211)

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,690,649	(521,539)	1,169,110	1,631,567	(466,154)	1,165,413
Furniture and Equipment	1,047,433	(737,921)	309,512	1,036,433	(655,091)	381,342
Information and Communication Te	341,292	(328,646)	12,646	365,375	(341,620)	23,755
Leased Assets	104,013	(36,601)	67,412	128,583	(108,372)	20,211
Library Resources	110,472	(78,440)	32,032	118,176	(80,670)	37,506
Balance at 31 December	3,293,859	(1,703,147)	1,590,712	3,280,134	(1,651,907)	1,628,227

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	28,487	100,470	100,471
Accruals	6,338	5,553	5,553
Banking Staffing Overuse	899	-	-
Employee Entitlements - Salaries	206,721	209,022	209,022
Employee Entitlements - Leave Accrual	8,212	4,746	4,746
	<u>250,657</u>	<u>319,791</u>	<u>319,792</u>
Payables for Exchange Transactions	250,657	319,791	319,792
	<u>250,657</u>	<u>319,791</u>	<u>319,792</u>

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	-	-	4,312
	<u>-</u>	<u>-</u>	<u>4,312</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	220,541	220,541	201,087
Increase to the Provision During the Year	(106,866)	17,583	19,454
Provision at the End of the Year	<u>113,675</u>	<u>238,124</u>	<u>220,541</u>
Cyclical Maintenance - Current	-	82,210	30,721
Cyclical Maintenance - Non current	113,675	125,193	189,820
	<u>113,675</u>	<u>207,403</u>	<u>220,541</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	30,505	6,591	17,673
Later than One Year and no Later than Five Years	40,911	6,461	6,801
Later than Five Years			(1,917)
Future Finance Charges	(5,154)	(3,126)	
	<u>66,262</u>	<u>9,926</u>	<u>22,557</u>
Represented by			
Finance lease liability - Current	27,522	4,870	16,319
Finance lease liability - Non current	38,740	5,056	6,238
	<u>66,262</u>	<u>9,926</u>	<u>22,557</u>

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	200	200	200
	<u>200</u>	<u>200</u>	<u>200</u>

These funds relate to bonds held by the school. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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	3,090	3,275
<i>Leadership Team</i> Remuneration	377,094	477,543
Full-time equivalent members	3	4
Total key management personnel remuneration	<u>380,184</u>	<u>480,818</u>

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

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	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	2022 FTE Number	2021 FTE Number
100-110	2.00	4.00
110-120	1.00	0
	<u>4.00</u>	<u>5.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	-	-

20. 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).

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.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board had not entered into any contract agreements for capital works (2021 - Nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	14,177	156,129	16,581
Receivables	216,713	243,197	247,073
Investments - Term Deposits	857,671	631,108	823,884
Total Financial assets measured at amortised cost	<u>1,088,561</u>	<u>1,030,434</u>	<u>1,087,538</u>

Financial liabilities measured at amortised cost

Payables	250,657	319,791	319,792
Finance Leases	66,262	9,926	22,557
Total Financial Liabilities Measured at Amortised Cost	<u>316,919</u>	<u>329,717</u>	<u>342,349</u>

23. 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

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.


Goal	2022												
<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><i>The achievement data for 2022 shows that our teachers and students have worked hard to mitigate the impact of COVID 19 disruption. As a senior leadership team we have maintained high expectations of our students. Rather than a "learning recovery" approach we have continued to expect most children to progress at similar rates to pre-covid. Where gaps have emerged in learning there has been some increased differentiation for students (particularly with phonics teaching), while being careful not to focus on gap filling. Other support focussing on front loading has helped to accelerate learning for students in reading and maths.</i></p> <p><i>Two of our teachers have completed training in Better Start to Literacy. Research at a national level suggests that less children should fall into tier 2 (6 months below). This is consistent with data at Westmere and has ensured that more children are on a successful trajectory.</i></p> <p><i>2022 data</i></p>												
<p>The school will use data from our successes in 2021 to ensure that our targets for continuing accelerated learning for target students continues</p>	<p><i>In 2022, nine students were referred for RTLB support. One student received Ed Psych support from the MoE. These were children identified from tracking achievement data and behaviour records as needing further support. All had already had extra support and intervention from teachers, LAs, YGLs and SENCo.</i></p> <p><i>Children achieving 2 or more terms below</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Mathematics</th> <th style="text-align: center;">Reading</th> <th style="text-align: center;">Writing</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><i>Term 1</i></td> <td style="text-align: center;">16%</td> <td style="text-align: center;">11%</td> <td style="text-align: center;">14%</td> </tr> <tr> <td style="text-align: center;"><i>Term 4</i></td> <td style="text-align: center;">11%</td> <td style="text-align: center;">9%</td> <td style="text-align: center;">13%</td> </tr> </tbody> </table> <p><i>Interactions with teachers shows that in the first year of school teachers and the SENCO work hard to identify children who are likely to become our tier two and three students. They build strong home and school partnerships. Through this year they have worked with whānau to address issues of behaviour for learning, attendance at school and issues of progress. There is evidence of the impact of these.</i></p> <p><i>It is unusual for a child who begins their learning journey at Westmere to be classified by us as a tier 2 or 3 student after their first year at school without being identified and supported in their first year of school. As a leadership team we have worked hard to refine the language used by teachers around progress and achievement and to be very specific about our expectations. This has helped to change language around expecting and accepting lower rates for progress for some children.</i></p> <p><i>Interactions with teachers around supporting children after their first year at school shows that teachers are more likely to discuss behavioural goals rather than learning goals. We have some evidence from this year to show that when we work with teachers to have high expectations of progress and to focus on these we have been successful in changing both learning and behaviour. A new learning support form has supported this work and formalisation of this process next year will further support this work.</i></p>		Mathematics	Reading	Writing	<i>Term 1</i>	16%	11%	14%	<i>Term 4</i>	11%	9%	13%
	Mathematics	Reading	Writing										
<i>Term 1</i>	16%	11%	14%										
<i>Term 4</i>	11%	9%	13%										

<p>2023 Planned Goals</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 Board will be assured that embedded practises at Westmere align with current government strategies and research on raising achievement</p>	<p><i>Our achievement data for 2022 suggests that we are well resourced. We are in the process of strengthening this work in planning for LA's for 2023. - needs based We are also using our 2022 data to plan for purchasing resources for students.</i></p> <p><i>A more robust target for 2023 is for the SLT team to plan for changes to the Westmere Local Curriculum related to the curriculum refresh</i></p>
<p>2023 Goals</p>	<p>As more documentation has been released by the MoE it is becoming clearer that the curriculum refresh is a significant change that will impact our assessment practices. It is also an opportunity to consider the structure of our school.</p> <p>In 2023 the leadership team will;</p> <ul style="list-style-type: none"> ● Review the demands of the curriculum refresh and bring recommended changes to the board ● Support teachers to develop skills to lead support of students within their own studio groups ● Review our assessment practices to better track students working above expectation
<p>Key Questions and 2022 Targets</p>	
<p style="text-align: center;">Through the review of the school data are we assured that;</p> <ul style="list-style-type: none"> ● 85% of our students continue to achieve at or above expectation in reading, writing and maths <ul style="list-style-type: none"> ● A measurable difference (acceleration) is being made for our target learners ● Our programmes and resources are targeting students above expectation in years 4-6 	

<p>Learning Pathways Huarahi Ako</p>  <p>Develop a local curriculum that builds understanding of identity, inquiry and motivation to learn</p>	
<p>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.</p>	
<p>Goal</p>	<p>2022</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><i>In 2022 teachers all completed levels 1-2 with Te Wānanga o Aotearoa. The circumstances of learning online were challenging, but all staff showed a commitment to completing the course. That said, teachers missed a significant opportunity to learn and speak together in a social setting.</i></p> <p><i>There is a noticeable increase in the use of school related nouns used at school - e.g. potae by both teachers and students. Simple instructions are also commonly used. There is effective of teaching language conventions across the school, but it relies heavily on the year group leaders and individual passionate teachers to bring influence.</i></p> <p><i>The teacher responsible for driving change has a better understanding of the demands of the curriculum and that it entails; whakarongo (listening), panui (reading), mātakitaki (viewing), kōrero (speaking) and tuhituhi (writing). He has begun working with year group leaders to better understand the progress of students, how he can support teachers and provide a structure moving forward.</i></p>
<p>Teachers will continue to develop their understanding of the New Zealand histories with an emphasis on our locality. The school will formalise</p>	<p><i>Learning at the moment comes from DP and DP providing materials for them to use. When they come to planning willing and they bring prior knowledge from their learning from prior units (and getting more from what they re-read) Better understanding of the global concepts and themes - e.g. trading. This means that we have come a long way in not teaching misconceptions.</i></p>

the local curriculum so it is well resourced.	<i>Continue to support teachers but we hope that the unit plans that we have and ITT and recruitment will move this into business as usual</i>
2023 Planned Goals The school will review the use of Te Reo in a localised curriculum	<p>The lead teacher would benefit from more support to provide teachers with a structured plan for teaching across all of the areas that the curriculum demands, and clear guidance on how this fits into a local curriculum.</p> <p>Move NZ histories into business as usual - to keep a bi-cultural lens on units when we are not teaching a histories unit</p> <p>In 2023 the leadership team will;</p> <ul style="list-style-type: none"> • Support the unit holder in their leadership role • Continue to review and refine units of work within the Westmere local curriculum
Key Questions and 2022 Targets	
<ul style="list-style-type: none"> • How has the school built sustained relationships with partners in the community to build and resource a local curriculum? <ul style="list-style-type: none"> • How is the school assured that the use of Te Reo is increasing across the school in a planned way? <ul style="list-style-type: none"> • How is our local curriculum engaging students with their community? 	

<p>Learning to Learn Tikanga Ako</p>  <p>Respond to environmental challenges and our roles as kaitiaki of our environment</p>	
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
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	<i>The 5YA funding has been approved by the Ministry. The focus for 2023 will be planning projects to begin work in December. Watershed has been notified of our intention to proceed with works at the end of next year and an initial meeting is being established. As we proceed with this project the board may wish to consider the co-option or selection of a board member for the duration of the project.</i>
Establish planning for outdoor learning spaces and development of environmental projects within our local curriculum	<i>This piece of work has not started as the teacher responsible for the project left the school and a replacement was not available.</i>
	<p>In 2023 the leadership team will;</p> <ul style="list-style-type: none"> • Appoint a project manager and plan for works on the 5YA to be complete by April 2024

<p>Learning to Learn Tikanga Ako</p>  <p>Continue to develop respect, collaboration, empathy and fun as the culture of our school</p>	
---	--

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.

Goal	2022
<p>Leadership opportunities for teachers will align with Kahui Ako O Waitemata goals to increase well being for our students.</p>	<p><i>Our teachers have benefitted from support from the Mitey Team and the circle time project through the RTLB service. Teachers report that the drama conventions have added to their tool box and improved their ability to deliver a well-being programme.</i></p> <p><i>When taken as an average for the number of days school was open, our behaviour posts on the playground and in lesson time have reduced significantly. Our most challenging students have had a number of behaviour plans throughout the year and there is evidence that we are continually raising the bar in terms of our expectations (behaviour and learning).</i></p> <p><i>Factors that may have influenced a reduction in the number of posts;</i></p> <ul style="list-style-type: none"> ● <i>Changes to the school day - more frequent breaks / shorter breaks / shorter learning periods</i> ● <i>More focussed teaching - less unstructured independent tasks</i> ● <i>More focussed plans for learning and behaviour</i> ● <i>Removal of care centre to reframe our approach</i> <p><i>Aligning with KAoW is an ongoing challenge as priorities change and release for work streams has been difficult to manage.</i></p> <p><i>An area for improvement is clarity about the process from teachers around sending children to the office and working on a restorative process.</i></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><i>Anecdotal data shows that most students can name the school values most of the time. As well as naming the values, children have lots of ideas about what the values look like in different contexts (but not in Māori).</i></p> <p><i>At the end of 2021 we were concerned about the number of children naming the values, but not linking them to their own behaviour. There has been a shift in 2022, as evidenced in the number of behaviour posts recorded.. We have tried to change culture through the teaching of the Mitey units, circle time and have responded to the needs identified from circle times.</i></p> <p><i>A positive approach would be good to think about an appreciative approach - sports captains would be a good addition - and taking the leadership roles to the next level - school goals from the children</i></p>
<p>Our local curriculum will embed education experiences outside of the classroom with our school values and explicit self management skills</p>	
<p>2023</p>	<p>In 2023 the leadership team will;</p> <ul style="list-style-type: none"> ● Consult with the community to inform school planning for 2024 ● Continue to develop the leadership programme and opportunities within the changing structure of the school ● Lead the development of restorative practices to increase student well being
<p>Key Questions and 2022 Targets</p>	
<ul style="list-style-type: none"> ● 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 <ul style="list-style-type: none"> ● Students will show positive behaviour for learning at school 	



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.

Goal	2022
The Board and school will ensure that processes within school support the policy framework and implement the NUONI Constitution.	<i>The board has approved a constitution for NUONI and this is sitting in the Westmere Governance Manual. There is some ongoing adjustment, particularly in the context of being without a Tumuaiki. The advisory group is established and has provided support around the leadership model moving forward and enrolments. There are draft terms of reference in place which are being reviewed. These will be important moving forward, but in the meantime support has been requested from the principal. Policies have been reviewed and a process for moving forward has been established. Next steps for the board will be to address the co-option of a second board member to fulfil the requirements of the constitution.</i>
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.	<i>The position of Tumuaiki has been advertised several times., with no applications. As a stop gap, kaiako were given additional release time and have worked under the leadership of the principal. The kaiako have a growing skill set, and have a preference for moving forward with a shared leadership model. The kaiako are working effectively as a team. Acting as the YGL the principal is coaching around increased differentiation, tracking progress and data driven decision making in line with our whole school formative assessment work. Ongoing curriculum decisions around language acquisition is an area of need that needs to be sourced, and we are considering proposals from providers.</i>
The Board will plan to acknowledge and celebrate the work and contributions of Jane Cooper to Ngā Uri o Ngā Iwi	<i>An assembly and afternoon tea in line with Jane's request was held at school. The whānau also organised an evening event.</i>
2023	In 2023 the SLT will: <ul style="list-style-type: none"> • Develop leadership of pastoral care within Ngā Uri O Ngā Iwi • Develop leadership of formative assessment to ensure that teachers are confident with a language acquisition programme within a NUONI curriculum

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.

Goals	2022
The school and the Board will continue to work with the community to seek feedback on our reporting procedures; goal wheels, progress and achievement	<i>This piece of work has fallen behind with the need to communicate clearly about COVID 19 responses. While we have been focussed on ensuring that our goal wheels are accurate, it has not been an appropriate time to engage with whānau on the effectiveness of using the wheels to track progress. Anecdotal evidence suggests that as teachers use the wheels to more accurately reflect the progress and achievement of students, and as the use of similar platforms become the norm through schools and preschools parents 'complain less' about Hero.</i>

<p>comments and whānau forum.</p>	<p><i>As we held our first whānau form this year parents generally fed back that they were excited to be back in studios and sharing their child's work. Considering the amount of time that parents had effectively been locked out of school this may have been a response to being back at school rather than an expression of satisfaction at the process.</i></p>
<p>The school will begin to implement the communication and engagement plan, in a constant cycle of trial and review</p>	<p><i>As we move into 2023, changes to the curriculum will become clearer. This could include a requirement to use assessment tools prescribed by the Ministry. I do not think it is a productive time to be considering changes to reporting until this is established.</i></p> <p><i>The drive for this goal came from some expressions of dissatisfaction from the community. We have tried to mitigate this by increasing the frequency of communication with whānau (weekly Hero posts rather than a newsletter twice a term and by being more explicit with our language in Hero posts from teachers and students.</i></p> <p><i>It is my recommendation that this goal is re-worked to review our assessment practices in line with new curriculum guidance and consultation with the community.</i></p>
<p>2023 Goals</p>	<p>In 2023 the senior leadership team will;</p> <ul style="list-style-type: none"> ● Ensure that we are well prepared for the implementation of Te Mātaiaho
<p>Key Questions and 2022 Targets</p>	
<ul style="list-style-type: none"> ● 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 \$6802 from Kiwi Sport. This was spent on sponsoring students to take part in extra curricular sport and also made a contribution to a sports coordinator to re-engage children with sporting activities post COVID.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTMERE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2 to 17, 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 as applicable to entities that qualify as Tier 2.

Our audit was completed on 25 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 18-25, 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