

# WESTPORT SOUTH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**School Directory**

<b>Ministry Number:</b>	3236
<b>Principal:</b>	Jo Dunston
<b>School Address:</b>	Derby Street, Westport 7825
<b>School Phone:</b>	03 789 7132
<b>School Email:</b>	<a href="mailto:office@westportsouth.school.nz">office@westportsouth.school.nz</a>

# WESTPORT SOUTH SCHOOL

Annual Report - For the year ended 31 December 2021

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# Westport South School

## Statement of Responsibility

For the year ended 31 December 2021

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

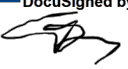
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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

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

Stephen Dorey

\_\_\_\_\_  
Full Name of Presiding Member

DocuSigned by:  
  
7C881965281E44A


\_\_\_\_\_  
Signature of Presiding Member

Date:

24 05-2022

Jo Duxton

\_\_\_\_\_  
Full Name of Principal

  
\_\_\_\_\_  
Signature of Principal

Date:

24 05-2022

# Westport South School Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Stephen Dorey	Presiding Member	Elected	Sep 2022
Jo Duston	Principal ex Officio		
Emma Collins	Parent Representative	Elected	Sep 2022
Nathan Thompson	Parent Representative	Elected	Sep 2022
Lucas Hateley	Parent Representative	Elected	Sep 2022
Di Rossiter	Parent Representative	Elected	Sep 2022
Deb Forsyth	Staff Representative	Elected	Sep 2022

# Westport South School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,508,576	2,268,136	2,385,718
Locally Raised Funds	3	107,504	14,935	69,524
Interest Income		3,431	14,000	14,775
		<u>2,619,511</u>	<u>2,297,071</u>	<u>2,470,017</u>
<b>Expenses</b>				
Locally Raised Funds	3	16,465	-	41,833
Learning Resources	4	1,813,057	1,657,288	1,733,257
Administration	5	272,961	130,203	133,423
Finance		839	333	-
Property	6	623,421	454,406	424,483
Depreciation	10	52,324	20,000	54,773
Loss on Disposal of Property, Plant and Equipment		-	-	(300)
		<u>2,779,067</u>	<u>2,262,230</u>	<u>2,387,469</u>
<b>Net (Deficit) Surplus for the year</b>		(159,556)	34,841	82,548
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(159,556)</u>	<u>34,841</u>	<u>82,548</u>

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

# Westport South School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		822,661	822,661	740,113
Total comprehensive revenue and expense for the year		(159,556)	34,841	82,548
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,674	-	-
Contribution - Te Mana Tuhono		17,009	-	-
<b>Equity at 31 December</b>		686,788	857,502	822,661
Retained Earnings		686,788	857,502	822,661
<b>Equity at 31 December</b>		686,788	857,502	822,661

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.

# Westport South School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	363,425	413,427	558,498
Accounts Receivable	8	111,963	166,690	166,690
GST Receivable		-	8,803	8,803
Prepayments		11,423	7,324	7,324
Investments	9	230,000	230,000	-
Funds owing for Capital Works Projects	15	24,296	274,180	274,180
		<u>741,107</u>	<u>1,100,424</u>	<u>1,015,495</u>
<b>Current Liabilities</b>				
GST Payable		4,674	-	-
Accounts Payable	11	164,510	147,691	147,691
Revenue Received in Advance	12	49,660	48,507	48,507
Finance Lease Liability	14	21,702	23,214	23,214
Funds Held on Behalf of the RTLit Cluster	16	5,139	3,551	3,551
		<u>245,685</u>	<u>222,963</u>	<u>222,963</u>
<b>Working Capital Surplus/(Deficit)</b>		495,422	877,461	792,532
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	232,180	91,570	123,657
		<u>232,180</u>	<u>91,570</u>	<u>123,657</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	20,515	73,358	55,358
Finance Lease Liability	14	20,299	38,171	38,171
		<u>40,814</u>	<u>111,529</u>	<u>93,529</u>
<b>Net Assets</b>		<u>686,788</u>	<u>857,502</u>	<u>822,661</u>
<b>Equity</b>		<u>686,788</u>	<u>857,502</u>	<u>822,661</u>

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

# Westport South School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		699,223	632,145	738,640
Locally Raised Funds		122,215	14,935	69,758
Goods and Services Tax (net)		13,477	-	6,271
Payments to Employees		(486,192)	(378,287)	(445,537)
Payments to Suppliers		(415,419)	(209,619)	(242,277)
Interest Received		3,320	14,000	14,775
Net cash (to)/from Operating Activities		(63,376)	73,174	141,630
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	300
Purchase of Property Plant & Equipment (and Intangibles)		(137,613)	12,088	(17,225)
Purchase of Investments		(230,000)	(230,000)	-
Net cash (to)/from Investing Activities		(367,613)	(217,912)	(16,925)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,674	-	-
Finance Lease Payments		(22,231)	(333)	(27,180)
Funds Administered on Behalf of Third Parties		251,473	-	(455,557)
Net cash from/(to) Financing Activities		235,916	(333)	(482,737)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(195,073)</b>	<b>(145,071)</b>	<b>(358,032)</b>
Cash and cash equivalents at the beginning of the year	7	558,498	558,498	916,532
<b>Cash and cash equivalents at the end of the year</b>	7	<b>363,425</b>	<b>413,427</b>	<b>558,498</b>

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

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



# Westport South School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Westport South 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.

##### 1.2. Basis of Preparation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

###### **Cyclical Maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

###### **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 10.

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

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

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

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

#### ***Recognition of grants***

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

### **1.3. Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

#### ***Other Grants***

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

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

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

#### ***Interest Revenue***

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

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

## 1.8. 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.

## 1.9. Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	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	4 years
Library resources	12.5% Diminishing value

## 1.10. Impairment of property, plant and equipment and intangible assets

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

### **Non cash generating assets**

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

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

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

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

### **1.11. 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.

### **1.12. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.13. 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.

### **1.14. Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

### **1.15. Provision for Cyclical Maintenance**

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

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

### **1.16. Financial Instruments**

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

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

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

### **1.17. Borrowings**

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

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

**1.18. 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.

**1.19. Budget Figures**

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

**1.20. Services received in-kind**

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

## 2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	513,652	458,405	526,665
Teachers' Salaries Grants	1,377,035	1,391,913	1,421,921
Use of Land and Buildings Grants	299,785	299,785	332,567
Resource Teachers Learning and Behaviour Grants	-	-	1,545
Other MoE Grants	118,354	118,033	22,118
Healthy Lunches Grant	169,952	-	-
Other Government Grants	29,798	-	80,902
	<u>2,508,576</u>	<u>2,268,136</u>	<u>2,385,718</u>

The School has opted in to the donations scheme for this year. Total amount received was \$37,500 .

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	23,268	1,000	5,344
Fees for Extra Curricular Activities	7,696	5,239	26,097
Trading	8,227	-	6,406
Fundraising & Community Grants	51,863	8,696	31,677
Other Revenue	16,450	-	-
	<u>107,504</u>	<u>14,935</u>	<u>69,524</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	6,792	-	31,873
Trading	9,149	-	8,977
Fundraising & Community Grant Costs	524	-	983
	<u>16,465</u>	<u>-</u>	<u>41,833</u>
	<u>91,039</u>	<u>14,935</u>	<u>27,691</u>

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

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	69,354	49,634	43,177
Equipment Repairs	3,820	696	-
Information and Communication Technology	3,905	7,739	-
Library Resources	1,608	2,174	1,641
Employee Benefits - Salaries	1,724,312	1,582,659	1,678,438
Staff Development	10,058	14,386	10,001
	<u>1,813,057</u>	<u>1,657,288</u>	<u>1,733,257</u>

## 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,562	3,478	2,130
Board Fees	2,910	6,000	2,505
Board Expenses	3,212	2,330	8,336
Communication	4,927	5,895	2,280
Consumables	2,617	2,348	730
Operating Lease	-	-	284
Healthy Lunches Expenses	169,952	-	-
Other	14,819	40,261	48,778
Employee Benefits - Salaries	56,590	54,500	54,593
Insurance	1,842	10,000	8,497
Service Providers, Contractors and Consultancy	8,530	5,391	5,290
	<u>272,961</u>	<u>130,203</u>	<u>133,423</u>

## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,834	6,957	3,918
Consultancy and Contract Services	(782)	1,739	5,947
Cyclical Maintenance Provision	100,292	18,000	(50,147)
Grounds	5,021	9,565	1,208
Heat, Light and Water	13,673	16,365	11,454
Rates	1,885	1,304	1,837
Repairs and Maintenance	107,105	19,009	28,167
Use of Land and Buildings	299,785	299,785	332,567
Security	2,977	4,348	4,855
Employee Benefits - Salaries	89,631	77,334	84,677
	<u>623,421</u>	<u>454,406</u>	<u>424,483</u>

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

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	363,425	413,427	558,498
Cash and cash equivalents for Statement of Cash Flows	<u>363,425</u>	<u>413,427</u>	<u>558,498</u>

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

Of the \$363,425 Cash and Cash Equivalents, \$5,139 is held by the School on behalf of the RTLit cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

## 8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Interest Receivable	111	-	-
Banking Staffing Underuse	-	55,707	55,707
Teacher Salaries Grant Receivable	111,852	110,983	110,983
	<u>111,963</u>	<u>166,690</u>	<u>166,690</u>
Receivables from Exchange Transactions	111	-	-
Receivables from Non-Exchange Transactions	111,852	166,690	166,690
	<u>111,963</u>	<u>166,690</u>	<u>166,690</u>

## 9. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	230,000	230,000	-
Total Investments	<u>230,000</u>	<u>230,000</u>	<u>-</u>

## 10. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2021</b>						
Building Improvements	7,083	115,462	-	-	(2,880)	119,665
Furniture and Equipment	37,195	7,316	-	-	(10,377)	34,134
Information and Communication Technology	19,387	29,707	-	-	(12,010)	37,084
Leased Assets	47,903	6,225	-	-	(25,279)	28,849
Library Resources	12,089	2,137	-	-	(1,778)	12,448
<b>Balance at 31 December 2021</b>	<u>123,657</u>	<u>160,847</u>	<u>-</u>	<u>-</u>	<u>(52,324)</u>	<u>232,180</u>

The net carrying value of equipment held under a finance lease is \$28,849 (2020: \$47,903)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	167,007	(47,342)	119,665	51,545	(44,462)	7,083
Furniture and Equipment	206,271	(172,137)	34,134	198,955	(161,760)	37,195
Information and Communication Technology	156,008	(118,924)	37,084	126,301	(106,914)	19,387
Leased Assets	98,553	(69,704)	28,849	120,659	(72,756)	47,903
Library Resources	47,506	(35,058)	12,448	45,369	(33,280)	12,089
<b>Balance at 31 December</b>	<b>675,345</b>	<b>(443,165)</b>	<b>232,180</b>	<b>542,829</b>	<b>(419,172)</b>	<b>123,657</b>

#### 11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	13,982	5,331	5,331
Accruals	6,150	5,644	5,644
Employee Entitlements - Salaries	119,944	110,983	110,983
Employee Entitlements - Leave Accrual	24,434	25,733	25,733
	<u>164,510</u>	<u>147,691</u>	<u>147,691</u>
Payables for Exchange Transactions	164,510	147,691	147,691
	<u>164,510</u>	<u>147,691</u>	<u>147,691</u>

The carrying value of payables approximates their fair value.

#### 12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Grants in Advance - Ministry of Education	-	13,558	13,558
Other revenue in Advance	49,660	34,949	34,949
	<u>49,660</u>	<u>48,507</u>	<u>48,507</u>

#### 13. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	55,358	55,358	105,504
Increase/ (decrease) to the Provision During the Year	17,494	18,000	(50,146)
Adjustment to the Provision	82,798	-	-
Use of the Provision During the Year	(135,135)	-	-
Provision at the End of the Year	<u>20,515</u>	<u>73,358</u>	<u>55,358</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	20,515	73,358	55,358
	<u>20,515</u>	<u>73,358</u>	<u>55,358</u>

#### 14. Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	22,080	24,700	24,700
Later than One Year and no Later than Five Years	20,490	38,688	38,688
Future Finance Charges	(569)	(2,003)	(2,003)
	<u>42,001</u>	<u>61,385</u>	<u>61,385</u>
<b>Represented by:</b>			
Finance lease liability - Current	21,702	23,214	23,214
Finance lease liability - Term	20,299	38,171	38,171
	<u>42,001</u>	<u>61,385</u>	<u>61,385</u>



## 15. Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions/Project	Closing Balances
	\$	\$	\$	\$	\$
Room 13 Upgrade	18,150	-	(36,300)	18,150	-
Room 14 Upgrade	(484,019)	380,793	(45,329)	148,555	-
Toilet Block Flooring Upgrade	175,097	600	-	(175,697)	-
Insulation Upgrade - Roof Project	16,592	1,705	(18,482)	-	(185)
A & B Windows/Doors Replacement Project	-	168,399	(158,845)	(9,554)	-
Combined Projects	-	-	(2,275)	2,275	-
Roofing replacement & repitch Project	-	-	(13,786)	-	(13,786)
Block A - Mould in classroom	-	-	(10,325)	-	(10,325)
<b>Totals</b>	<b>(274,180)</b>	<b>551,497</b>	<b>(285,342)</b>	<b>(16,271)</b>	<b>(24,296)</b>

### Represented by:

Funds Due from the Ministry of Education

(24,296)  
(24,296)

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Room 13 Upgrade	18,150	-	-	-	18,150
Room 14 Upgrade	(30,167)	32,906	(486,758)	-	(484,019)
Toilet Block Flooring Upgrade	175,097	-	-	-	175,097
Insulation Upgrade - Roof Project	18,297	-	(1,705)	-	16,592
<b>Totals</b>	<b>181,377</b>	<b>32,906</b>	<b>(488,463)</b>	<b>-</b>	<b>(274,180)</b>

## 16. Funds Held on Behalf of the RTLit Cluster

Westport South School was the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education to share professional support.

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	3,551	3,551	3,551
Funds Received from MoE	1,588	-	-
Funds Held at Year End	<u>5,139</u>	<u>3,551</u>	<u>3,551</u>

## 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 trustees of the Board, Principal, Deputy and Assistant Principals.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,910	2,505
<i>Leadership Team</i>		
Remuneration	356,770	358,122
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>359,680</u>	<u>360,627</u>

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance and Property member that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 -110	2.00	1.00
110 -120	1.00	1.00
	<u>3.00</u>	<u>2.00</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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

## 20. Contingencies

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

### Holidays Act Compliance – Schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contract agreements for capital works.

(Capital commitments in relation to Ministry projects at 31 December 2020: nil)

## (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	363,425	413,427	558,498
Receivables	111,963	166,690	166,690
Investments - Term Deposits	230,000	230,000	-
Total Financial assets measured at amortised cost	<u>705,388</u>	<u>810,117</u>	<u>725,188</u>

### Financial liabilities measured at amortised cost

Payables	164,510	147,691	147,691
Finance Leases	42,001	61,385	61,385
Total Financial liabilities measured at amortised Cost	<u>206,511</u>	<u>209,076</u>	<u>209,076</u>

## 23. Events After Balance Date

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

## 24. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

## 25. New Service Provider

Westport South School changed financial service provider in 2021 and, due to this change, some prior year figures may not be directly comparable.



## WESTPORT SOUTH SCHOOL

### Annual Report 2021 Student Achievement Target A

**Annual Target:** Identified children will increase level of fitness as measured by standardized test.

#### **Why this target?**

The PE review indicated that fitness in many classes was limited to a run around the block or the school playground and that skills lessons were very spasmodic in some areas. PE/Sport Coordinator at school to monitor all teachers to ensure fitness and skills programme being followed.

#### **What did we do?**

We encouraged students to be outside on fine days. Staff ran games etc at lunch times. 10 minute fitness programme ran most days with the PE co-ordinator monitoring it was happening and giving ideas for variety

#### **How did we resource it?**

Money was budgeted for PD and extra equipment and to release the PE co-ordinator to help staff plan and instigate programmes.

#### **What did we achieve? Analysis of variance.**

The test did not prove very successful as it wasn't administered exactly the same by all teachers. Teachers did nominate a group from each room and the beep test was done to see if we could identify a target group. However this also did not prove to be a very effective way of identifying the target group. Owing to firstly the flood and then Covid lockdown the sporting coaches we have arranged to come in and work with the target group were unable to do so. Children did follow a fitness programme daily and staff generally felt that children's fitness improved however we had no measure of this.

#### **Where to next?**

In the future we would like to find a suitable measure to identify children and assist. We felt that next year we would like to target children who are nonswimmers as the group has grown bigger over the years as people don't take their children swimming. For some this is the cost and

### Annual Report Student Achievement Target B

Ensure high levels of Literacy and Mathematics across the school

**Annual Target.** By the end of Nov 2021, identified Year 6 and 7 students will have 80% recall of multiplication/division basic facts at the level expected for their year at school. (Advanced Additive/Early Multiplicative)

### **Why this target?**

Data has shown that children do not have instant recall of basic facts. Prime maths was trialled in the middle school in 2019 and introduced to y3 and above 2020. Covid slowed the expected introduction but testing at the end of year was positive, However basic facts still are highlighted as a concern especially at year 5/6

### **What did we do?**

All teachers identified a literacy target group of 'at risk' students from their classroom in Term 2. These children were monitored by the teachers and it was expected that the teacher planned for these students in a differentiated way to address their needs, using a process of inquiry. For the junior teachers, their Target students were the children they were working with as 'case studies' for the Better Start Literacy Programme being implemented as part of professional learning focus, supported by the RT: Literacy.

### **How did we resource it?**

Money was budgeted for TA support and PD

### **What did we achieve? Analysis of variance.**

#### **Target Student Data:**

The table below illustrates a summary of the schoolwide Target Student Data:

Schoolwide Literacy Target Students						
Classroom	No of students	Year Group	Gender	Ethnicity	Achievement Level	
					Beginning of intervention T2	End of Intervention T4
Room 1	6	Year 7	2 boys	1 Maori	4 Well Below	1 Below
				1 NZ Euro.		1 Well Below
			2 girls	1 NZ Euro.		1 Below
				1 Maori		1 Below
		Year 8	1 boy	1 Maori	2 Well Below	1 Below
1 girl	1 NZ Euro.		1 Below			
Room 3	4	Year 7	2 girls	4 NZ Euro.	1 Below	1 At
					1 Well Below	1 Below
			2 boys		2 Below	2 Below
Room 4	3	Year 7	3 boys	3 NZ Euro.	2 Below	1 At
						1 Below

					1 Well Below	1 Below
Room 5	2	Year 0	1 boy	1 Maori	1 Below	1 At
		Year 1	1 girl	1 NZ Euro.	1 Below	1 At
Room 7/8	4	Year 1	4 girls	4 NZ Euro.	4 Below	4 At
Room 9	5	Year 4	3 boys	2 NZ Euro.	1 Well Below	1 Well Below
					1 Below	1 Below
					1 Maori	1 Well Below
		1 girl	1 Maori	1 Well Below	1 Well Below	
Year 5	1 boy	1 NZ Euro.	1 Well Below	1 Well Below		
Room 10	3	Year 2	3 girls	3 NZ Euro.	3 Below	1 At
		Year 3				2 Below
Room 12	3	Year 3	1 boy	1 NZ Euro.	1 Below	1 At
		Year 4	2 boys	2 NZ Euro.	1 Below	1 Below
1 Well Below	1 Below					
Room 13	3	Year 5	3 boys	2 NZ Euro.	2 Well Below	2 Well Below
				1 Maori	1 Well Below	1 Below
Room 14	4	Year 6	3 boys	2 NZ Euro.	2 Below	No data available from teacher
				1 Other	1 Below	
				1 girl	1 NZ Euro.	
Total	37					

#### Data Analysis:

At the beginning of the intervention (Term 2) there were 37 students identified across the school, needing additional support in Literacy.

Data identified:

- 46% of our literacy target students were targeted in Reading.
- 54% of our literacy target students were targeted in Writing.
- 54% of our literacy target students were BOYS (20 students).
- 19% of our literacy target students were MAORI (7 students).
- 1 literacy target student identified as 'other' ethnicity.

The table below illustrates beginning/ end of intervention summary data:

<i>Beginning of Intervention</i>	%	<i>End of Intervention</i>	%
Students - At Expectation	0%	Students - At Expectation	30%
Students – Below Expectation	57%	Students – Below Expectation	52%
Students – Well Below Expectation	43%	Students – Well Below Expectation	18%

NB: End of Intervention data doesn't include 4 students from Room 14, as data was unavailable.

The data illustrates significant progress and an upward shift:

- 10 students operating Well Below Expectation in Term 2 are now working Below Expectation.
- 10 students operating Below Expectation in Term 2 are now working At Expectation.
- 13 students haven't shifted a sublevel, but have made notable gains.  
eg. At the beginning of the intervention 1 male student in Room 13 working Well Below Expectation was reading at Level 8 (5.5 – 6.0 year reading age) and is now reading at Level 22 (8.0 – 8.5 year reading age), but remains Well Below Expectation because he is still working at least 1 year behind his chronological age. Despite this, the gains have been enormous for this student and their ability to access the curriculum has significantly improved. This student has made huge strides on their literacy journey this year. However, these gains are not evident in the label of 'Well Below Expectation'.

### **Where to next?**

Despite the huge upheavals this year – the July Flooding Civil Emergency followed by the Covid lockdown, we have seen some really positive outcomes for our literacy target students. We will continue to build our school-wide systems, processes and the practice of identifying classroom target groups for literacy annually, with teachers planning for these students in a differentiated way to address their needs and accelerate their progress.

## **Annual Report                      Student Achievement Target B**

### **Students think critically/creatively/reflectively**

**Annual Target:** We will develop and increase the children's ability to learn in, through and about the visual arts, stimulating creative action and response by engaging thinking imagination, senses, and feelings. Children in Year 4 and Year 8 will develop visual ideas in response to a motivation, use observation and imagination, and demonstrate use of materials and tools, arts elements and principles. Children will meet or exceed the NEMP assessment mean score (NEMP Art, 1995)

### **Why this target?**

2007 NEMP assessment reports indicate that performance in visual arts does not match up with the enthusiasm that students hold for the subject. Tasks involved in art making produced consistently low scores. The results suggested that many students appeared to have limited experience in responding to art. They did not perform well when asked for explanations. Staff feel that an art target will assist the creativity they are hoping to achieve in oral and written language this year.

### **What did we do?**

The FIREBIRD Visual Art Assessment (NEMP Art task, 1995) was distributed and it was administered by all of the teachers in Week 3, Term 4. Teachers were given clear assessment guidelines and a set of Visual Art Exemplars from the NEMP Art Task, illustrating low-range, mid-range and high-range examples of student outcomes, to support the marking process. Teachers collaborated and moderated with other teachers to support the marking of this assessment.

### **How did we resource it?**

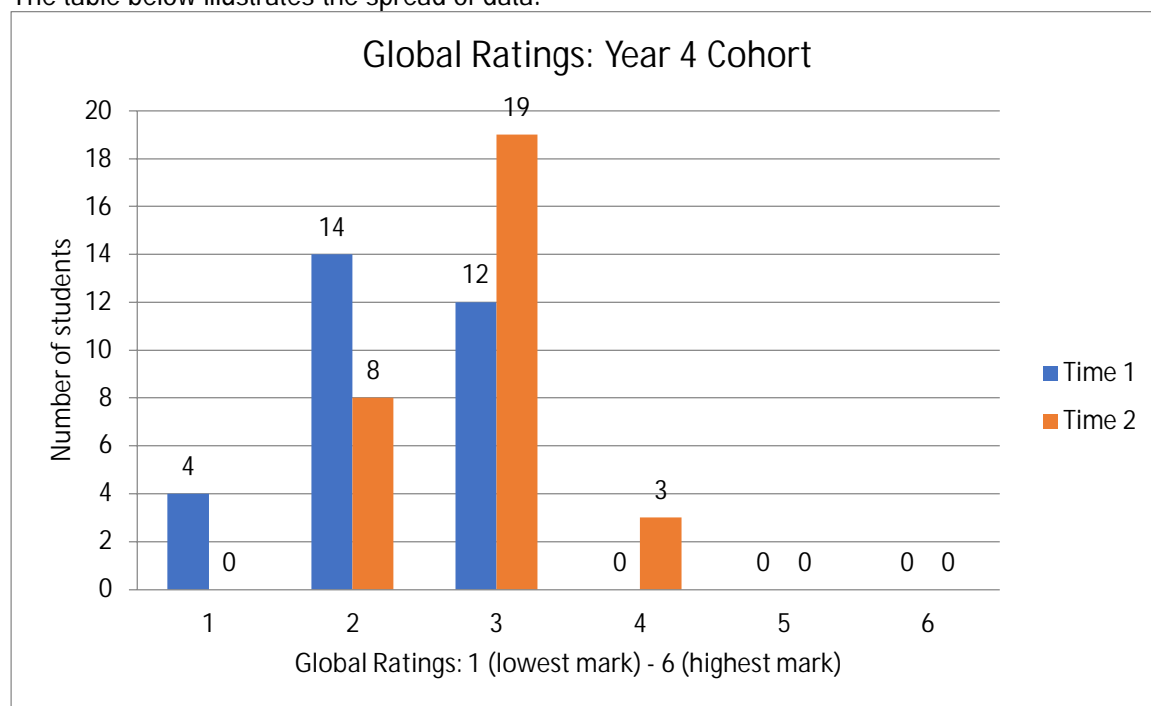
Money was budgeted for TA's. Resources were bought, as necessary.

### **What did we achieve? Analysis of variance.**

#### Year 4 Assessment Data

30 students in the Year 4 cohort were assessed in Term 4. These were the same group of students that were assessed in Term 1.

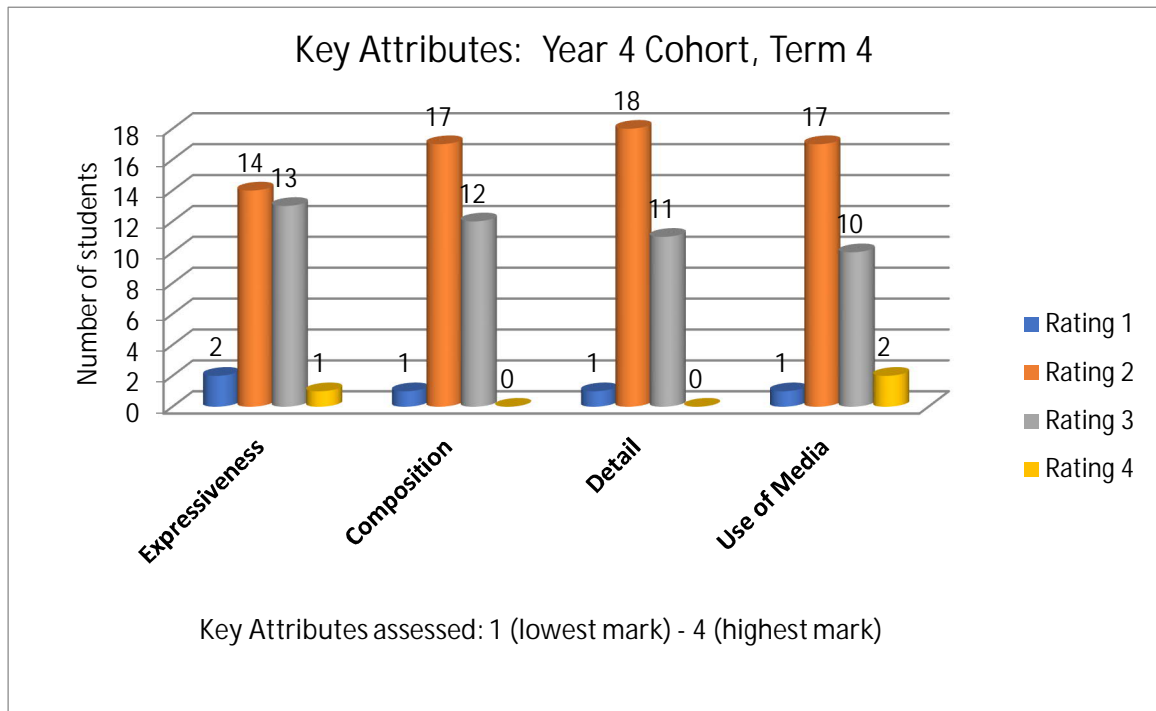
The table below illustrates the spread of data:



The data shows that the global scores ranged from 2 – 4, with 3 children scoring a 4. A global rating of 1 – 2 falls into the low-range and a global rating of 3 – 4 falls into the mid-range. No children scored in the high-range.

- 0% of students scored a rating of 1, the lowest score
- 26.7% of students scored a rating of 2
- 63.3% of students scored a rating of 3
- 10% of students scored a rating of 4
- The global score mean for the Year 4 cohort was 2.8





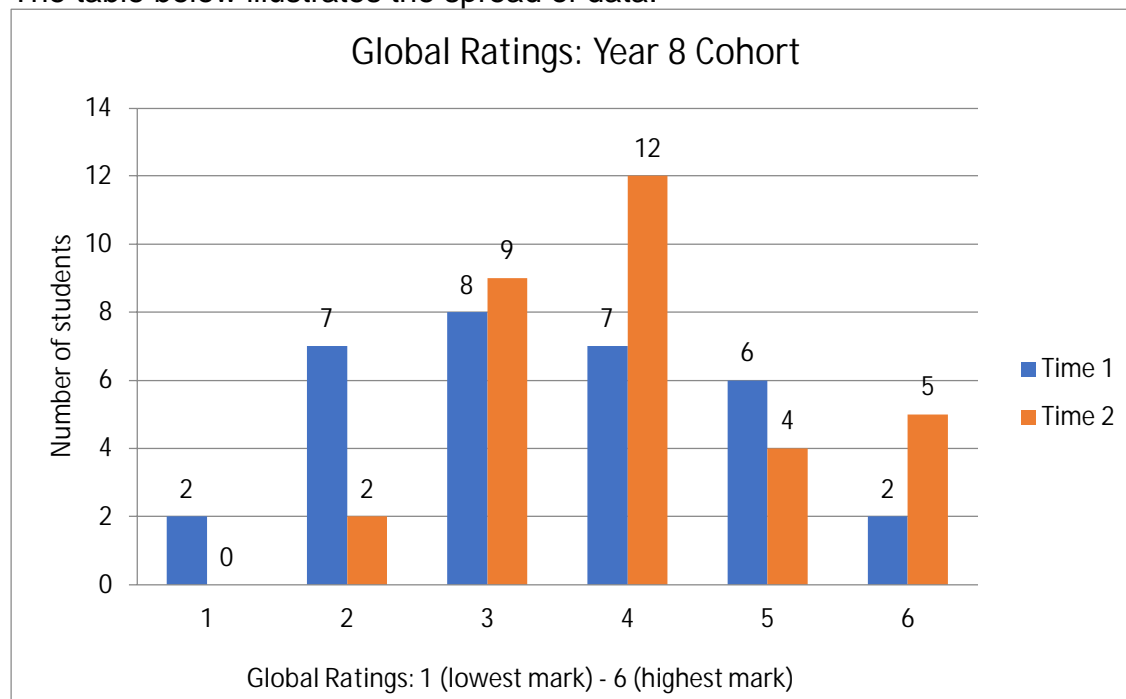
The Attribute data illustrates that the rating scores ranged from 1 – 4, and there were several children who scored a 4, with a rating score of 2 being predominant across all the key attributes.

Key Attributes (1 low – 4 high)	Qualities	Mean score Year 4		Mean Score (NEMP, 1995)
		Term 1	Term 4	
<i>Expressiveness</i>	<i>Image appropriate to task (Bird, FIREbird, catching stars etc.); Strength, Vitality, Colour, Movement, Dynamism, Imagination, Avoidance of cliché</i>	<b>2</b>	<b>2.4</b>	2.2
<i>Composition</i>	<i>Appropriate use of background, Providing a context, Arrangement of images, Balance</i>	<b>1.8</b>	<b>2.4</b>	2.1
<i>Detail</i>	<i>Finer features included, Use of line, Texture, Pattern, Colour blends</i>	<b>1.9</b>	<b>2.3</b>	2.1
<i>Use of Media</i>	<i>Technical control of media, Exploiting a range of mark making</i>	<b>1.7</b>	<b>2.4</b>	2.0
<b>Global Rating (1 low – 6 high)</b>		<b>2.3</b>	<b>2.8</b>	<b>2.7</b>

## Year 8 Assessment Data

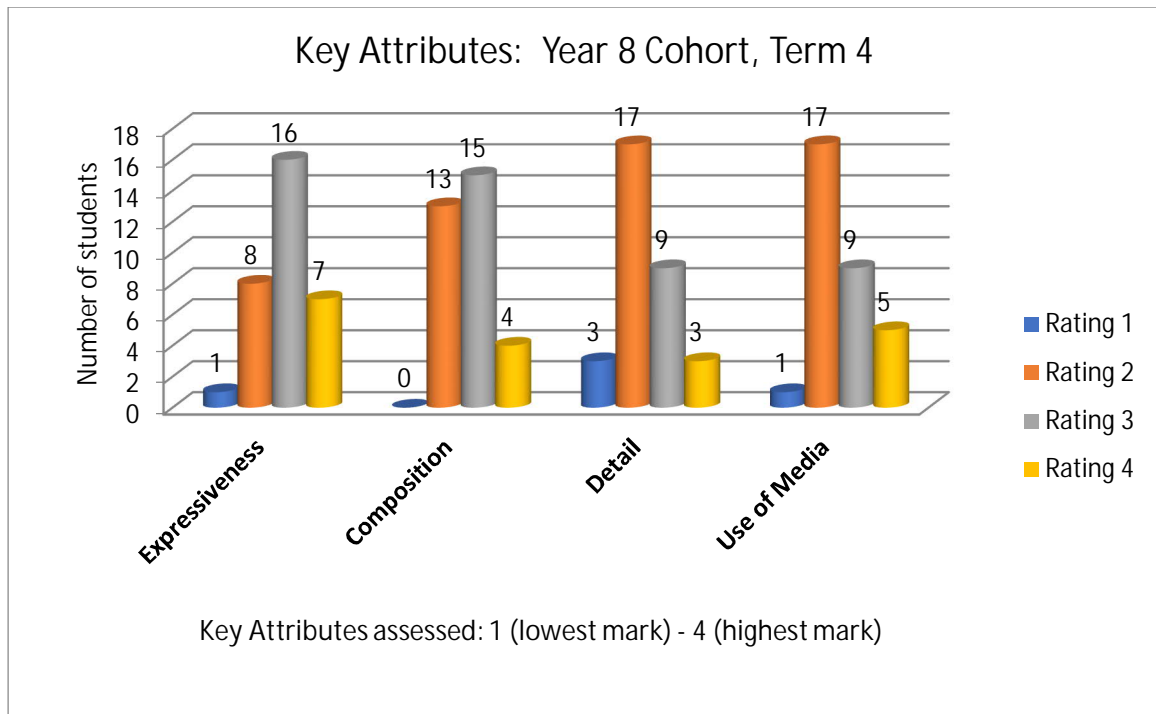
32 students in the Year 8 cohort were assessed.

The table below illustrates the spread of data:



The data illustrates that the global scores ranged from 2 – 6. A global rating of 1 – 2 falls into the low-range, a global rating of 3 – 4 falls into the mid-range, and a global rating of 5 – 6 falls into the high-range.

- 0% of students scored a rating of 1, the lowest score
- 6.3% of students scored a rating of 2
- 28.1% of students scored a rating of 3
- 37.5% of students scored a rating of 4
- 12.5% of students scored a rating of 5
- 15.6% of students scored a rating of 6
- The global score mean for the Year 8 cohort was 4.0



The Attribute data illustrates that the rating scores covered the full range of 1 – 4. A rating score of 3 was predominant for the attributes of Expressiveness and Composition, and a rating score of 2 was predominant for the attributes of Detail and Use of Media.

Key Attributes (1 low – 4 high)	Qualities	Mean score Year 8		Mean Score (NEMP, 1995)
		Term 1	Term 4	
<i>Expressiveness</i>	<i>Image appropriate to task (Bird, FIREbird, catching stars etc.); Strength, Vitality, Colour, Movement, Dynamism, Imagination, Avoidance of cliché</i>	<b>2.7</b>	<b>2.9</b>	2.6
<i>Composition</i>	<i>Appropriate use of background, Providing a context, Arrangement of images, Balance</i>	<b>2.3</b>	<b>2.7</b>	2.6
<i>Detail</i>	<i>Finer features included, Use of line, Texture, Pattern, Colour blends</i>	<b>2.3</b>	<b>2.4</b>	2.5
<i>Use of Media</i>	<i>Technical control of media, Exploiting a range of mark making</i>	<b>2.3</b>	<b>2.6</b>	2.4
<b>Global Rating (1 low – 6 high)</b>		<b>3.4</b>	<b>4.0</b>	<b>3.4</b>

## **Conclusion:**

The Year 4 cohort data illustrates a significant shift in the Global mean score from 2.3 to 2.8 which puts our mean score above the NEMP, 1995 mean score of 2.7. All of the Key Attribute mean scores are also now above the NEMP, 1995 mean scores with 0.4 - 0.7 points improvement across the different attributes. The most significant gains have been in the key areas of *Composition* and *Use of Media*.

The Year 8 cohort data illustrates a significant shift in the Global mean score from 3.4 to 4.0 which puts our mean score above the NEMP, 1995 mean score of 3.4. Three of the Key Attribute mean scores are now above the NEMP, 1995 mean scores, with 0.1 - 0.4 points improvement across the different attributes. The Key Attribute of *Detail* is still 0.1 below the NEMP mean score. The most significant gains have been in the key areas of *Composition* and *Use of Media*.

It has been pleasing to see teachers planning for visual art and exploring arts processes; children developing practical knowledge, expressing their ideas, connecting thinking, imagination, senses, and feelings through visual art. Establishing this Target has raised the profile of visual arts across the school.

# WESTPORT SOUTH SCHOOL

## Kiwisport Statement For the year ended 31 December 2021



### **KIWISPORT FUNDING—\$3,663**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received total Kiwisport funding of \$3,663 (excluding GST)

Funding was used to give the children an extra week swimming in the town pool. The school continues to be a member of the Canterbury Sports Assn and gave three students opportunity to do cross country at a higher level. The school subsidised sports fees this year in an effort to keep children involved in sport out of school.

Equipment	\$ 500
Swimming	\$1,850
Membership subsidies	\$ 350
Transportation to swimming	\$ 660 subsidised parents
ChCh transport, accommodation	\$ 500 subsidised parents

The school took advantage of the Rugby, Cricket, Basketball, and Hockey Development Officers to take skills with all classes.

With Covid robbing sport times during the year, limited seasons were held for Miniball, Basketball, Netball, and Hockey. Teams were organised through the school and several membership fees were subsidised by the school to enable children to participate. Equipment and uniforms were provided by the school for these sports.

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTPORT SOUTH SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Westport South 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 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 May 2022. This is the date at which our opinion is expressed.

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

## Basis for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

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

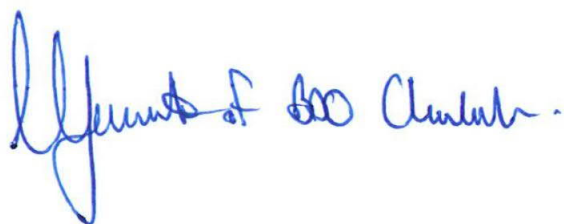
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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