

WESTPORT SOUTH SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3236

Principal: Craig Adams

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WESTPORT SOUTH SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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Financial Statements

1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 18	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwisport

Good Employer Disclosure

Independent Auditor's Report

Westport South 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.

Nathan Thompson

Full Name of Presiding Member

DocuSigned by:

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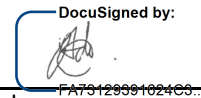
Signature of Presiding Member

22 May 2023 | 2:56 PM PDT

Date:

Craig Adams

Full Name of Principal

DocuSigned by:

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Signature of Principal

22 May 2023 | 2:56 PM PDT

Date:

Westport South School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Thompson	Parent Representative Co Presiding Member	Elected Elected	Sep 2022 Sep 2025
Diana Rossiter	Parent Representative Co Presiding Member	Elected Elected	Sep 2022. Sep 2025
Jo Duston	Principal	ex Officio	Dec 2022
Craig Adams	Principal	ex Officio	
Lucas Hateley	Parent Representative	Elected	Sep 2025
Ainslie Duncan	Parent Representative	Elected	Sep 2025
Desiree Samules	Parent Representative	Elected	Sep 2025
Lisa Halsall	Staff Representative	Elected	Sep 2025
Emma Collins	Parent Representative	Elected	Sep 2022
Stephen Dorey	Presiding Member	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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,810,379	2,521,525	2,508,576
Locally Raised Funds	3	75,206	23,601	107,504
Interest Income		9,539	3,000	3,431
		<u>2,895,124</u>	<u>2,548,126</u>	<u>2,619,511</u>
Expenses				
Locally Raised Funds	3	22,935	40,384	16,465
Learning Resources	4	1,904,372	1,863,617	1,865,381
Administration	5	379,674	271,166	272,961
Finance		836	400	839
Property	6	496,665	461,321	623,421
Loss on Disposal of Property, Plant and Equipment		260	-	-
		<u>2,804,742</u>	<u>2,636,888</u>	<u>2,779,067</u>
Net Surplus / (Deficit) for the year		90,382	(88,762)	(159,556)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>90,382</u>	<u>(88,762)</u>	<u>(159,556)</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 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	686,788	686,788	822,661
Total comprehensive revenue and expense for the year	90,382	(88,762)	(159,556)
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	6,674
Contribution - Te Mana Tuhono	-	-	17,009
Equity at 31 December	777,170	598,026	686,788
Accumulated comprehensive revenue and expense	777,170	598,026	686,788
Equity at 31 December	777,170	598,026	686,788

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	586,558	342,663	363,425
Accounts Receivable	8	160,162	111,963	111,963
GST Receivable		16,379	-	-
Prepayments		17,273	11,423	11,423
Investments	9	230,000	230,000	230,000
Funds Receivable for Capital Works Projects	15	88,359	24,296	24,296
		<u>1,098,731</u>	<u>720,345</u>	<u>741,107</u>
Current Liabilities				
GST Payable		-	4,674	4,674
Accounts Payable	11	177,854	164,510	164,510
Revenue Received in Advance	12	39,213	49,660	49,660
Provision for Cyclical Maintenance	13	9,333	-	-
Finance Lease Liability	14	18,160	21,702	21,702
Funds held for Capital Works Projects	15	182,850	-	-
Funds Held on Behalf of the Kahui Ako Community Of Learning	16	11,502	5,139	5,139
Funds Held on Behalf of the RTLit Cluster	17	19,124	-	-
		<u>458,036</u>	<u>245,685</u>	<u>245,685</u>
Working Capital Surplus/(Deficit)		640,695	474,660	495,422
Non-current Assets				
Property, Plant and Equipment	10	193,943	182,180	232,180
		<u>193,943</u>	<u>182,180</u>	<u>232,180</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	48,042	38,515	20,515
Finance Lease Liability	14	9,426	20,299	20,299
		<u>57,468</u>	<u>58,814</u>	<u>40,814</u>
Net Assets		<u>777,170</u>	<u>598,026</u>	<u>686,788</u>
Equity		<u>777,170</u>	<u>598,026</u>	<u>686,788</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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		779,168	829,740	699,223
Locally Raised Funds		33,719	23,601	122,215
Goods and Services Tax (net)		(21,053)	-	13,477
Payments to Employees		(498,964)	(440,624)	(486,192)
Payments to Suppliers		(206,513)	(436,079)	(415,419)
Interest Received		9,318	3,000	3,320
Net cash from/(to) Operating Activities		95,675	(20,362)	(63,376)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(12,942)	-	(137,613)
Purchase of Investments		-	-	(230,000)
Net cash (to)/from Investing Activities		(12,942)	-	(367,613)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,674
Finance Lease Payments		(3,874)	(400)	(22,231)
Funds Administered on Behalf of Third Parties		144,274	-	251,473
Net cash from/(to) Financing Activities		140,400	(400)	235,916
Net increase/(decrease) in cash and cash equivalents		223,133	(20,762)	(195,073)
Cash and cash equivalents at the beginning of the year	7	363,425	363,425	558,498
Cash and cash equivalents at the end of the year	7	586,558	342,663	363,425

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 2022

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 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 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 whole 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 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. 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 14. Future operating lease commitments are disclosed in note 22b.

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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

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 expected 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 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 Statement of Comprehensive Revenue and Expense over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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 Statement of Comprehensive Revenue and Expense.

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

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 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

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.

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.

1.14. 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 Comprehensive Revenue and Expense.

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

1.15. Funds held for Capital Works

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

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

1.16. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.17. 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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. Financial Instruments

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

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

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

1.19. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	781,796	627,878	632,006
Teachers' Salaries Grants	1,412,736	1,392,000	1,377,035
Use of Land and Buildings Grants	338,845	299,785	299,785
Healthy Lunches Grant	256,168	169,952	169,952
Other Government Grants	20,834	31,910	29,798
	<u>2,810,379</u>	<u>2,521,525</u>	<u>2,508,576</u>

The School has opted in to the donations scheme for this year. Total amount received was \$37,950 (2021: \$37,500).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	22,557	6,000	23,268
Fees for Extra Curricular Activities	6,820	6,025	7,696
Trading	7,937	5,000	8,227
Fundraising & Community Grants	19,414	3,576	51,863
Other Revenue	18,478	3,000	16,450
	<u>75,206</u>	<u>23,601</u>	<u>107,504</u>
Expenses			
Extra Curricular Activities Costs	1,056	6,500	6,792
Trading	9,029	7,500	9,149
Fundraising & Community Grant Costs	159	-	524
Other Locally Raised Funds Expenditure	12,691	26,384	-
	<u>22,935</u>	<u>40,384</u>	<u>16,465</u>
	<u>52,271</u>	<u>(16,783)</u>	<u>91,039</u>

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	79,764	105,433	69,354
Equipment Repairs	5,932	3,000	3,820
Information and Communication Technology	1,955	1,304	3,905
Library Resources	1,000	870	1,608
Employee Benefits - Salaries	1,746,122	1,688,624	1,724,312
Staff Development	7,041	14,386	10,058
Depreciation	62,558	50,000	52,324
	<u>1,904,372</u>	<u>1,863,617</u>	<u>1,865,381</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,863	3,478	7,562
Board Fees	2,745	6,000	2,910
Board Expenses	5,034	3,430	3,212
Communication	5,060	5,350	4,927
Consumables	3,355	2,700	2,617
Healthy Lunches Expenses	256,168	169,952	169,952
Other	12,526	7,794	14,819
Employee Benefits - Salaries	76,318	60,000	56,590
Insurance	9,493	9,012	1,842
Service Providers, Contractors and Consultancy	6,112	3,450	8,530
	<u>379,674</u>	<u>271,166</u>	<u>272,961</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,992	5,870	3,834
Consultancy and Contract Services	-	-	(782)
Cyclical Maintenance Provision	36,860	18,000	100,292
Grounds	8,908	9,565	5,021
Heat, Light and Water	9,570	16,000	13,673
Rates	1,745	2,000	1,885
Repairs and Maintenance	11,446	21,753	107,105
Use of Land and Buildings	338,845	299,785	299,785
Security	1,906	4,348	2,977
Employee Benefits - Salaries	81,393	84,000	89,631
	<u>496,665</u>	<u>461,321</u>	<u>623,421</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	586,558	342,663	363,425
Cash and Cash Equivalents for Statement of Cash Flows	<u>586,558</u>	<u>342,663</u>	<u>363,425</u>

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

Of the \$586,558 Cash and Cash Equivalents, \$182,850 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	31,040	-	-
Interest Receivable	332	111	111
Teacher Salaries Grant Receivable	128,790	111,852	111,852
	<u>160,162</u>	<u>111,963</u>	<u>111,963</u>
Receivables from Exchange Transactions	31,372	111	111
Receivables from Non-Exchange Transactions	128,790	111,852	111,852
	<u>160,162</u>	<u>111,963</u>	<u>111,963</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	230,000	230,000	230,000
Total Investments	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>

10. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Building Improvements	119,665	-	-	-	(12,386)	107,279
Furniture and Equipment	34,134	4,818	-	-	(9,880)	29,072
Information and Communication Technology	37,084	8,508	-	-	(10,973)	34,619
Leased Assets	28,849	9,073	-	-	(27,523)	10,399
Library Resources	12,448	2,183	(261)	-	(1,796)	12,574
Balance at 31 December 2022	<u>232,180</u>	<u>24,582</u>	<u>(261)</u>	<u>-</u>	<u>(62,558)</u>	<u>193,943</u>

The net carrying value of equipment held under a finance lease is \$10,399 (2021: \$28,849)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	167,007	(59,728)	107,279	167,007	(47,342)	119,665
Furniture and Equipment	211,088	(182,016)	29,072	206,271	(172,137)	34,134
Information and Communication Technology	164,516	(129,897)	34,619	156,008	(118,924)	37,084
Leased Assets	37,214	(26,815)	10,399	98,553	(69,704)	28,849
Library Resources	48,697	(36,123)	12,574	47,506	(35,058)	12,448
Balance at 31 December	628,522	(434,579)	193,943	675,345	(443,165)	232,180

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	20,806	13,982	13,982
Accruals	3,763	6,150	6,150
Employee Entitlements - Salaries	130,644	119,944	119,944
Employee Entitlements - Leave Accrual	22,641	24,434	24,434
	<u>177,854</u>	<u>164,510</u>	<u>164,510</u>
Payables for Exchange Transactions	177,854	164,510	164,510
	<u>177,854</u>	<u>164,510</u>	<u>164,510</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	39,213	49,660	49,660
	<u>39,213</u>	<u>49,660</u>	<u>49,660</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	20,515	20,515	55,358
Increase to the Provision During the Year	22,375	18,000	17,494
Other Adjustments	14,485	-	82,798
Use of the Provision During the Year	-	-	(135,135)
Provision at the End of the Year	<u>57,375</u>	<u>38,515</u>	<u>20,515</u>
Cyclical Maintenance - Current	9,333	-	-
Cyclical Maintenance - Non current	48,042	38,515	20,515
	<u>57,375</u>	<u>38,515</u>	<u>20,515</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	18,847	22,080	22,080
Later than One Year and no Later than Five Years	9,774	20,490	20,490
Future Finance Charges	(1,035)	(569)	(569)
	<u>27,586</u>	<u>42,001</u>	<u>42,001</u>
Represented by:			
Finance lease liability - Current	18,160	21,702	21,702
Finance lease liability - Non current	9,426	20,299	20,299
	<u>27,586</u>	<u>42,001</u>	<u>42,001</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Insulation Upgrade - Roof Project #235494	(185)	10,937	-	-	10,752
Roofing replacement & repitch Project #215375	(13,786)	-	(58,610)	-	(72,396)
Block A - Mould in classroom	(10,325)	-	(1,600)	-	(11,925)
Windows and Door Replacement # 222807	-	3,314	(7,352)	-	(4,038)
Partial Roof Replacement and Asbestos Removal	-	224,300	(52,202)	-	172,098
Totals	<u>(24,296)</u>	<u>238,551</u>	<u>(119,764)</u>	<u>-</u>	<u>94,491</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	182,850
Funds Receivable from the Ministry of Education	(88,359)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	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 #235494	16,592	1,705	(18,482)	-	(185)
A & B Windows/Doors Replacement Project #215375	-	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)
Totals	<u>(274,180)</u>	<u>551,497</u>	<u>(285,342)</u>	<u>(16,271)</u>	<u>(24,296)</u>

Represented by:

Funds Receivable from the Ministry of Education	(24,296)
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16. Funds Held on Behalf of the Kahui Ako Community Of Learning Cluster

Westport South School was the lead school and holds funds on behalf of the Kahui Ako Community of Learning Cluster, a group of schools funded by the Ministry of Education to share professional support.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	5,139	5,139	3,551
Funds Received from Ministry of Education	9,062	-	1,588
Funds Spent on Behalf of the Cluster	(2,699)	-	-
Funds Held at Year End	<u>11,502</u>	<u>5,139</u>	<u>5,139</u>

17. 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.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Received from Cluster Members	30,635	-	-
Funds Spent on Behalf of the Cluster	(11,511)	-	-
Funds Held at Year End	<u>19,124</u>	<u>-</u>	<u>-</u>

18. Related Party Transactions

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

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

19. Remuneration*Key management personnel compensation*

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principal.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,745	2,910
<i>Leadership Team</i>		
Remuneration	352,751	356,770
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>355,496</u>	<u>359,680</u>

There are 6 members of the Board excluding the Principal. The Board had held 9 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 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

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	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	2022 FTE Number	2021 FTE Number
100 -110	2.00	2.00
110 -120	1.00	1.00
	<u>3.00</u>	<u>3.00</u>

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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	\$ -	\$ -
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.

Teacher Aide and Support Staff Settlement Wash Up

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

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) contract for Windows and Doors Replacement project, which will be fully funded by the Ministry of Education. \$3,314 has been received of which \$7,352 has been spent on the project to date; and

(b) contract for Partial Roof Replacement and Asbestos Removal project, which will be fully funded by the Ministry of Education. \$224,300 has been received of which \$52,202 has been spent on the project to date.

(Capital commitments in relation to Ministry projects at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	586,558	342,663	363,425
Receivables	160,162	111,963	111,963
Investments - Term Deposits	230,000	230,000	230,000
Total Financial assets measured at amortised cost	<u>976,720</u>	<u>684,626</u>	<u>705,388</u>

Financial liabilities measured at amortised cost

Payables	177,854	164,510	164,510
Finance Leases	27,586	42,001	42,001
Total Financial liabilities measured at amortised Cost	<u>205,440</u>	<u>206,511</u>	<u>206,511</u>

24. Events After Balance Date

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

25. Comparatives

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



WESTPORT SOUTH SCHOOL

Annual Report 2022 Student Achievement Target A

Strategic Goal:

Goal 2: Students will be capable communicators.

Annual Target: 90% of children in year 4 and year 8 will be able to complete 90% of tasks set for achievement on the computer using google suite and classroom.

Why this target?

Two lockdowns have revealed what skills the children need to work successfully at home online. Until year 4 children in our school are using iPad and connection for families with school is through Seesaw. Children from Year 4 and above use the Google suite. Staff have compiled checklist of necessary skills.

What did we do?

A checklist was compiled and distributed. Teachers gather initial information and identified area to be taught. Skills were explicitly taught from the checklist. An information evening to educate any parents was to be held but restrictions on who could attend during the various stages of covid meant that this will be done next year. 6 new Chrome books were purchased increasing the availability to 1-2 ratio. A Unit was assigned to IT expert in the school along with extra release time for this person to assist staff with problems and model and demonstrate the teaching of things on the checklist if the class teacher was unfamiliar.

How did we resource it?

Money was budgeted for release time needed and for replacement chrome books.

What did we achieve? Analysis of variance.

The rubric had 42 success criteria.

To get over 90%, students needed to be able to do at least 38 of the success criteria.

Year 8 cohort: 45 children in total.

Not included in the assessment...

ORS students X2

New student X1

Absences - continual or sporadic so could not get a fair assessment - X3

Therefore, the assessment was completed with 39 students.

36/39 students achieved 90% (or higher). That means that 92.3% of Year 8 students are able to complete at least 90% of the tasks.

The three students that couldn't, struggled to complete the Google Sheets tasks. This was their downfall.

The other areas were of what I would call 'of relative ease.' This is simply due to the necessity of lockdown and a continuous upskilling and use of computers within curriculum areas!

Year 4 target info...

28 students in total:

ORS X1:

Special needs X1:

Children arriving late in year X2 (assessment is not a true reflection)

24 students assessed.

Target:

90% of students would achieve 90% of criteria.

14 students achieved the target.

10 students did not achieve the target.

Therefore, 58.3% of Year 4 students achieved the target.

The 10 students that did not achieve the target struggle with the following aspects:

Google Drive and understanding of its functions.

Some technical criteria of Google Drawings.

Where to next?

Being able to use the google suite is imperative if online learning needs to be implemented in the future. The skills the children are learning will enable them to more efficiently use technology at Secondary School.

We will continue to work on the skills list to ensure they are well prepared to use online learning where necessary in their futures.

Annual Report Student Achievement Target B

Strategic Goal(s):

Goal 2: Students will be capable communicators

Goal 3: Students will be effective thinkers

Annual Target. Students who are achieving at Stage 5 (early Additive) for Multiplication and Division facts will progress to be working at Stage 6 (advanced Additive by the end of September 2022).

Why this target?

2021 data showed significant areas where achievement in basic facts was not at an ideal level. Anecdotal evidence and recommendations garnered (at the outset of Pr1me) from other schools that are implementing Pr1me mathematics, showed that

rapid recall of basic facts was not well covered within the programme and warranted a separate/complementary basic facts programme to run concurrently with Pr1me. Basic facts require explicit teaching and regular practice.

What did we do?

Staff meeting time was allocated to discuss and set clear expectations to ensure consistency of administering the Basic Facts Snapshot test. Each teacher identified a target group and provided to the lead teacher an action plan illustrating a programme/plan that was to be implemented in their class to lift levels of achievement. Staff PLD explored pedagogy of teaching basic facts and successes, ideas and resources were shared regularly. A variety of resources and games were purchased/accessed to allow staff to implement class programmes to target basic facts. A unit and extra release time allocated was to Lead Teacher.

How did we resource it?

Money was budgeted for TA support , PD and equipment.

What did we achieve? Analysis of variance.

From the initial testing, carried out in Term 1, 17 students in Years 5-8 were identified as achieving 'at Stage 5 (Early Additive)' for multiplication and division basic facts. When testing occurred again in Term 3, 1 of the 17 students had relocated to another town and one was absent for the period of time when testing occurred, so there is no updated data for them.

Student	Year	Term 1 Stage	Term 3 Stage	Met Target (Yes/No)
Student 1	8	At Stage 5	Absent for an extended time around testing period.	N.A.
Student 2	8	At Stage 5	Has moved to a new town. Not present for testing.	N.A.
Student 3	8	At Stage 5	Early Stage 5	No

Student 4	8	At Stage 5	Early Stage 6	Yes
Student 5	7	At Stage 5	Early Stage 6	Yes
Student 6	7	At Stage 5	Greater than Stage 6	Yes
Student 7	7	At Stage 5	Greater than Stage 6	Yes
Student 8	7	At Stage 5	Greater than Stage 6	Yes
Student 9	7	At Stage 5	Greater than Stage 6	Yes
Student 10	5	At Stage 5	Greater than Stage 6	Yes
Student 11	5	At Stage 5	Greater than Stage 6	Yes
Student 12	6	At Stage 5	Greater than Stage 6	Yes
Student 13	6	At Stage 5	Early Stage 6	Yes
Student 14	5	At Stage 5	Early Stage 6	Yes
Student 15	5	At Stage 5	Greater than Stage 6	Yes
Student 16	5	At Stage 5	Early Stage 6	Yes
Student 17	5	At Stage 5	Early Stage 6	Yes

Analysis: *Total students amended to 15, due to two students who were not present for second round of testing. 93.3% (14/15) students achieved the target of moving from achieving at Stage 5 to achieving at Stage 6. Students whose result is highlighted orange (6/15, or 40%), made expected progress. Students whose results are highlighted green (8/15, or 53.3%) made accelerated progress. Those students who made accelerated progress are now working at Stage 7 at least. One student of the 15 actually regressed, scoring lower in the second round of testing than they did in the first. There are many factors which can affect a student's achievement in this manner, for example; external factors such as physical and emotional state of wellbeing on the day of the test, low attendance etc. (attendance for this student, however is 82.6% so, although lower than we would like, it is unlikely that it played a large part in the poorer test result).

Where to next?

Basic facts will continue to be an important part of the mathematic programme. Each class will continue to have a small target group.

Annual Report Student Achievement Target C

Strategic Goal:

Goal 1: Students will live by HEART values

Goal 4: Students will be confident self-managers

Annual Target: Westport South School will achieve an overall score 95% in the PB4L School Evaluation Tool in November 2022.

Why this target?

Lockdowns, Covid restrictions on assemblies and floods have prevented consistent lessons to reinforce our HEART values as part of PB4L. We have also been without PB4L guidance to get to tier 3 as there has been no one appointed by the Ministry.

What did we do?

Students were directly instructed on the HEART values. Weekly lesson plans and power points were distributed. HEART values were actively promoted in all school contexts. A SET was conducted to find areas of need and give baseline data. Senior students acted as HEART monitors. HEART leaders did a leadership course. PB4L team met twice each term.

How did we resource it?

Money was budgeted for PD and incentives.

What did we achieve? Analysis of variance.

	A	B	C	D	E	F	G	
Summary Scores	Expectations Defined	Expectations Taught	Reward System	Violations System	Decision Making	Management	MOE Support	Implementation Average
2022	75.0 %	90.0 %	50.0%	100.0 %	100.0 %	81.3 %	50.0 %	78.0%

	A	B	C	D	E	F	G	
Summary Scores	Expectations Defined	Expectations Taught	Reward System	Violations System	Decision Making	Management	MOE Support	Implementation Average
5th Year	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	93.8 %	100.0 %	99.1%

Sub-scale	Elements	Quantitative measure	Strengths and Achievements	Suggested Future Directions and Planning
A. Expectations defined	Evidence that the school's expectations have been defined clearly and that these are visible across the school.	100%	<ul style="list-style-type: none"> The school values are well established - HEART: Honesty, Encouragement, Attitude, Respect, Together We Can. These are visible across the school grounds including all classrooms surveyed, the playground, school entrance and front page of the website. 	<p>It is suggested that the school ...</p> <p>Continue to add the HEART logo to school documents and digital media etc.</p> <p>Some schools are also looking into bilingual and sign language versions of their values.</p>
B. Expectations taught	Evidence that the school has a system for teaching expectations. This sub-scale includes looking at how your school organises its teaching of social behaviour and staff/student knowledge of school-wide expectations.	100%	<p>There is a robust system for teaching lessons and all staff had recently taught a lesson on one of the HEART values. The team members stated that a review/ refresh of some aspect of the PB4L SW systems had occurred this year.</p> <p>100% of staff knew all of the values and 18/20 knew 3 or more (80% knew all). Most students could describe what the values meant.</p>	<p>It is suggested that the school ...</p> <p>Keep teaching the values via lesson plans and ensure videos and other materials are engaging and up to date. Encouragement and attitude were the most forgotten when students were surveyed. All students knew the other three. Ensure there is a good balance of foci on all values and keep working on creative ways to teach these slightly more abstract ideas.</p>
C. Rewarding expected behaviour	Evidence that the school has a system for rewarding social behaviour and that the staff use this system.	100%	<p>The school has a documented system for rewarding positive behaviour.</p> <p>Students receive a range of awards including:</p>	<p>It is suggested that the school ...</p> <p>Keep up the awesome level of positive feedback. When asked why students received acknowledgement only 3 linked them to a specific value. Others could say</p>

			<ul style="list-style-type: none"> • 'Squawk' awards • Class awards • Assembly certificates <p>19/20 students had received a 'sqwark award over the last 10 weeks and all teachers had given out these acknowledgements</p>	<p>they were 'being good' or could link to the behaviour e.g. 'playing fair'. Make sure there is an explicit link to values when handing out sqwarks etc.</p> <p>The two TA's surveyed hadn't given out any acknowledgements- consider ways to empower / encourage all staff to use your reinforcement systems.</p>
D. Responding to behaviour problems	Evidence that the school's system for responding to problem behaviour is understood consistently by staff.	100%	<p>Westport South has a strong behaviour management system with behaviour flow charts, minor and major behaviours etc. all defined.</p> <p>100% of teaching staff agreed with the principal on lock down procedures.</p>	<p>It is suggested that the school ...</p> <p>Complete the revision of the lock down procedure and ensure staff are aware of changes. Include TA in this PLD as they were not aware of the procedure.</p>
E. Monitoring and Decision Making	Evidence that data is summarised and reported to staff.	100%	<p>The schools SMS system, Musac Edge, collects all suggested data and is filled in paper copy then inputted by the Team leader, Craig.</p> <p>Big 5 reports are shared with staff regularly and a more thorough report goes to staff and the BOT each term.</p> <p>Data is used for making decisions and responding to schoolwide trends.</p>	<p>It is suggested that the school ...</p> <p>Continue to review and refine systems and respond to school wide data with new and creative initiatives 😊</p>
F. Management	Evidence that the school leadership has	93.8%		It is suggested that the school ...

	embedded PB4LSW goals into the school's overall goals and operations.		PB4L is one of the schools' annual goals, hence the second SET being done this year. Craig is a very hands on leader and all staff are aware of his role. Staff are aware there is a PB4L team which meets twice a term with the principal attends regularly. There is a current action plan.	Consider ways to broaden the representation of the wider school community on the PB4L team. Student/ whanau voice could be collected in a range of ways (surveys/ focus groups etc.) as needed. Keep the action plan up to date and consider delegation of tasks, especially now Craig is the principal next year!
G. Ministry of Education Level Support	Evidence that the school team connects with people outside the school to support PB4LSW and that the school allocates funding for PB4LSW.	100%	Westport South has a current budget for PB4L SW and is aware of the regional support from the MOE now Jason is employed in the role.	It is suggested that the school ... Keep allocating funds to a PB4L budget line. Prioritise cluster meeting/ training dates as needed once the calendar comes out (soon!) and feel free to approach Jason for support.

Overall score: 99.1% Tau ke! That's awesome!

I am really impressed with how well you have continued to maintain PB4L at Westport South over the past years. Your commitment to the framework pays off with staff saying its just what we do here, whanau build on it at home and students feel staff care about them and wouldn't make any major changes when asked what they would change to make it a better place for learning 😊

Keep up the fantastic work!

**Jason Johnson
Regional Practitioner, PB4L SW West Coast**

STATEMENT OF RESOURCES

For the year ended 31 December 2022

Physical Resources

The Westport South School Board of Trustees has a property occupancy agreement with the Ministry of Education for the Derby Street site of 2.7 hectares with classrooms and a library on site. It has full sets of texts and all necessary equipment and materials for all classes.

The property comprises:

- 13 Classrooms
- Library
- Teacher resource room, including Resource Teacher of Literacy and Reading Recovery Teacher Rooms.
- School Hall
- Office Block and staffroom
- Swimming Pool and related sheds which were decommissioned and are now used as a community garden
- Caretakers garage

The Westport South Dental Clinic is situated on the school grounds. The old Dental Clinic on site is used by the Special Education Service.

The Board of Trustees has access to the PERC Energy Centre for swimming, each class receiving 1 hours instruction five days a week for two weeks.

KIWI SPORTS FUNDING—\$4089.00

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 to give opportunities to children who excel at District events.

The school subsidized sports fees this year in an effort to keep children involved in sport out of school.

Equipment	\$ 600.00
Swimming	\$1850.00
Membership Subsidies	\$ 450.00
Transportation to swimming	\$ 580.00 subsidized parents
CHCH transport, accom	\$ 600.00 subsidized parents

The school took advantage of the Buller Sports Alliance Development Officer to take skills with all classes.

Teams participated in Miniball, Basketball, Netball, Hockey. Teams were organized through the school and several membership fees were subsidized by the school to enable children to participate. Equipment and uniforms were provided by the school for these sports.

Human Resources

The staffing entitlement was:

Principal	U4	1
Deputy Principal		1
Assistant Principals		2
Scale A Teachers		10
Scale A Part-time (0.1ORS)		0.2
Scale A Reading Recovery		0.15
Resource Teacher Literacy		1
Scale A release for class release		0.44

The Board of Trustees also employed:

Scale A Teacher		1
Clerical Executive	32 hours/week	
Clerical Assistant	13.5 hours/week	
Caretaker	40 Hours/week	
Caretakers Assistant	5 hours/week	
Cleaner 1	15 hours/week	
Cleaner 2	10 hours/week	
Librarian	8 hours/week	
10 Teacher Aides	hours ranging from 12– 22 hours a week	

These hours fluctuated throughout the year. This was funded from ORRS, High Health, SEG grants, HCN, ACC, bulk grant, IRF, IWS and RTLB interventions. A significant number of hours has needed to be funded from the bulk grant to cover children who are a health and safety risk to themselves and others. Ministry funding never covers the needs of the child and is significantly hard to get. It is especially noticeable when children are transferring from other districts how hard it is to get the funding they had transferred.

The grading roll of the school was set at 246 in March 2021 reaching 2538 in Oct at peak and included students from New Entrants to Year 8 classes.

The school was open 366 half days during 2022. Two teacher only days plus 6 emergency closure days due to flooding resulting Civil Defense emergency.

WESTPORT SOUTH SCHOOL

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>Yes. We offer quality induction procedures and open communication.</i></p> <p><i>Our Staff Representative on the Board of Trustees is working alongside a BOT member to create an EEO programme and policy for the year.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Our EEO programme aligns to our board meetings and is as below:</i></p> <ul style="list-style-type: none"> <i>• Meeting 2: Write EEO survey</i> <i>• Meeting 5: Review</i> <i>• Meeting 7: Staff satisfaction survey</i> <i>• Meeting 8: Review and report</i> <p><i>We are fulfilling this programme.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have a thorough and following procedure for appointments. This is followed.</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <i>– The aims and aspirations of Maori,</i> <i>– The employment requirements of Maori, and</i> <i>– Greater involvement of Maori in the Education service?</i> 	<p><i>As above, we have a thorough procedure for appointments and induction.</i></p> <p><i>One of our strategic goals is for the school to uphold Te Tiriti o Waitangi.</i></p> <p><i>We are developing our culturally responsive practice and work alongside Poutama Pounamu (University of Waikato).</i></p>
How have you enhanced the abilities of individual employees?	<p><i>We have a Professional Learning and Development budget and are open to allowing staff to attend courses at their request.</i></p> <p><i>We also have Professional Learning and Development that is school and community wide.</i></p>

How are you recognising the employment requirements of women?	<i>By being a good employer and enabling for privacy and respect.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Our school is completely accessible for any persons with a disability.</i>

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTPORT SOUTH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

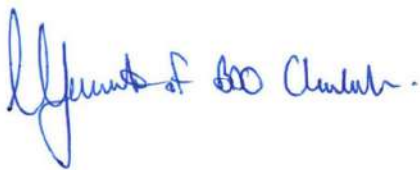
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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