

WESTPORT SOUTH SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3236
Principal:	Craig Adams
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WESTPORT SOUTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Westport South School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Di Rossiter

Full Name of Presiding Member

Signed by:

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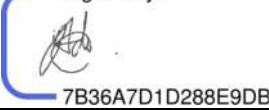
Signature of Presiding Member

17/07/2024

Date:

Craig Adams

Full Name of Principal

Signed by:

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Signature of Principal

17/07/2024

Date:

Westport South School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Thompson	Co Presiding Member	Elected	Sep 2025
Diana Rossiter	Co Presiding Member	Elected	Sep 2025
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

Westport South School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,859,136	2,576,028	2,810,379
Locally Raised Funds	3	99,081	50,200	75,206
Interest		29,509	10,000	9,539
Total Revenue		2,987,726	2,636,228	2,895,124
Expenses				
Locally Raised Funds	3	44,487	13,476	22,935
Learning Resources	4	1,887,864	1,817,142	1,904,372
Administration	5	404,509	324,142	379,674
Interest		804	200	836
Property	6	619,127	497,215	496,665
Loss on Disposal of Property, Plant and Equipment		262	-	260
Total Expense		2,957,053	2,652,175	2,804,742
Net Surplus / (Deficit) for the year		30,673	(15,947)	90,382
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		30,673	(15,947)	90,382

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		777,170	777,170	686,788
Total comprehensive revenue and expense for the year		30,673	(15,947)	90,382
Contribution - Furniture and Equipment Grant		25,693	25,693	-
Equity at 31 December		833,536	786,916	777,170
Accumulated comprehensive revenue and expense		833,536	786,916	777,170
Equity at 31 December		833,536	786,916	777,170

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	696,499	575,804	586,558
Accounts Receivable	8	122,672	160,162	160,162
GST Receivable		-	16,379	16,379
Prepayments		23,555	17,273	17,273
Investments	9	230,000	230,000	230,000
Funds Receivable for Capital Works Projects	15	-	5,211	5,211
		1,072,726	1,004,829	1,015,583
Current Liabilities				
GST Payable		3,416	-	-
Accounts Payable	11	178,684	177,854	177,854
Revenue Received in Advance	12	15,160	39,213	39,213
Provision for Cyclical Maintenance	13	-	9,333	9,333
Finance Lease Liability	14	9,979	18,160	18,160
Funds held for Capital Works Projects	15	111,742	99,702	99,702
Funds Held on Behalf of the Kahui Ako Community Of Learning	16	5,983	11,502	11,502
Funds Held on Behalf of the RTLit Cluster	17	5,266	19,124	19,124
		330,230	374,888	374,888
Working Capital Surplus		742,496	629,941	640,695
Non-current Assets				
Property, Plant and Equipment	10	195,283	236,443	193,943
		195,283	236,443	193,943
Non-current Liabilities				
Provision for Cyclical Maintenance	13	99,692	70,042	48,042
Finance Lease Liability	14	4,551	9,426	9,426
		104,243	79,468	57,468
Net Assets		833,536	786,916	777,170
Equity		833,536	786,916	777,170

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		764,075	660,148	779,168
Locally Raised Funds		100,789	50,200	33,719
Goods and Services Tax (net)		19,795	-	(21,053)
Payments to Employees		(504,434)	(426,942)	(498,964)
Payments to Suppliers		(269,097)	(232,153)	(206,513)
Interest Paid		(804)	(200)	-
Interest Received		29,256	10,000	9,318
Net cash from Operating Activities		139,580	61,053	95,675
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(38,795)	(84,500)	(12,942)
Net cash (to) Investing Activities		(38,795)	(84,500)	(12,942)
Cash flows from Financing Activities				
Furniture and Equipment Grant		25,693	25,693	-
Finance Lease Payments		(14,411)	(13,000)	(3,874)
Funds Administered on Behalf of Other Parties		(2,126)	-	144,274
Net cash (to)/from Financing Activities		9,156	12,693	140,400
Net increase/(decrease) in cash and cash equivalents		109,941	(10,754)	223,133
Cash and cash equivalents at the beginning of the year	7	586,558	586,558	363,425
Cash and cash equivalents at the end of the year	7	696,499	575,804	586,558

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items 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 2023

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 2023 to 31 December 2023 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 programs 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 surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
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 surplus or deficit.

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

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

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

1.19. 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.

1.20. Budget Figures

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

1.21. 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	744,237	635,148	781,796
Teachers' Salaries Grants	1,388,891	1,377,035	1,412,736
Use of Land and Buildings Grants	406,890	338,845	338,845
Healthy Lunches Grant	282,336	200,000	256,168
Other Government Grants	36,782	25,000	20,834
	<u>2,859,136</u>	<u>2,576,028</u>	<u>2,810,379</u>

The School has opted in to the donations scheme for this year. Total amount received was \$38,530 (2022: \$37,950).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	46,833	26,000	22,557
Fees for Extra Curricular Activities	7,428	5,700	6,820
Trading	7,770	5,000	7,937
Fundraising & Community Grants	14,233	10,000	19,414
Other Revenue	22,817	3,500	18,478
	<u>99,081</u>	<u>50,200</u>	<u>75,206</u>
Expenses			
Extra Curricular Activities Costs	3,590	5,700	1,056
Trading	10,446	5,000	9,029
Fundraising & Community Grant Costs	-	200	159
Other Locally Raised Funds Expenditure	30,451	2,576	12,691
	<u>44,487</u>	<u>13,476</u>	<u>22,935</u>
<i>Surplus for the year Locally raised funds</i>	<u>54,594</u>	<u>36,724</u>	<u>52,271</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	56,787	100,932	79,764
Equipment Repairs	459	1,000	5,932
Information and Communication Technology	4,143	3,000	1,955
Library Resources	1,190	1,500	1,000
Employee Benefits - Salaries	1,766,251	1,641,281	1,746,122
Staff Development	16,331	14,429	7,041
Depreciation	42,703	55,000	62,558
	<u>1,887,864</u>	<u>1,817,142</u>	<u>1,904,372</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,788	5,513	2,863
Board Fees	2,635	3,400	2,745
Board Expenses	3,870	3,091	5,034
Communication	7,062	6,440	5,060
Consumables	2,976	2,000	3,355
Healthy Lunches Expenses	282,336	200,000	256,168
Other	16,146	23,728	12,526
Employee Benefits - Salaries	68,945	66,696	76,318
Insurance	9,260	9,048	9,493
Service Providers, Contractors and Consultancy	5,491	4,226	6,112
	<u>404,509</u>	<u>324,142</u>	<u>379,674</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,473	6,370	5,992
Cyclical Maintenance	29,551	22,000	36,860
Adjustment to the Provision- Other Adjustments	12,766	-	-
Grounds	5,808	10,000	8,908
Heat, Light and Water	11,364	8,400	9,570
Rates	2,068	2,000	1,745
Repairs and Maintenance	57,235	13,000	11,446
Use of Land and Buildings	406,890	338,845	338,845
Security	2,305	600	1,906
Employee Benefits - Salaries	87,667	96,000	81,393
	<u>619,127</u>	<u>497,215</u>	<u>496,665</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	696,499	575,804	586,558
Cash and Cash Equivalents for Statement of Cash Flows	<u>696,499</u>	<u>575,804</u>	<u>586,558</u>

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

Of the \$696,499 Cash and Cash Equivalents, \$122,680 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

Of the \$696,499 Cash and Cash Equivalents, \$15,160 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$696,499 Cash and Cash Equivalents, \$5,983 is held by the School on behalf of the Kahui Ako cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

Of the \$696,499 Cash and Cash Equivalents, \$5,266 is held by the School on behalf of the RTLit cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	207	31,040	31,040
Receivables from the Ministry of Education	9,567	-	-
Interest Receivable	585	332	332
Teacher Salaries Grant Receivable	112,313	128,790	128,790
	<u>122,672</u>	<u>160,162</u>	<u>160,162</u>
Receivables from Exchange Transactions	792	31,372	31,372
Receivables from Non-Exchange Transactions	121,880	128,790	128,790
	<u>122,672</u>	<u>160,162</u>	<u>160,162</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	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)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	107,279	-	-	-	(12,365)	94,914
Furniture and Equipment	29,072	21,504	-	-	(9,555)	41,021
Information and Communication Technology	34,619	14,598	-	-	(13,333)	35,884
Leased Assets	10,399	5,510	-	-	(5,574)	10,335
Library Resources	12,574	2,694	(262)	-	(1,876)	13,130
Balance at 31 December 2023	193,943	44,306	(262)	-	(42,703)	195,284

The net carrying value of furniture and equipment held under a finance lease is \$10,335 (2022: \$10,399)

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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	167,007	(72,093)	94,914	167,007	(59,728)	107,279
Furniture and Equipment	232,592	(191,572)	41,020	211,088	(182,016)	29,072
Information and Communication Technology	179,114	(143,230)	35,884	164,516	(129,897)	34,619
Leased Assets	17,816	(7,481)	10,335	37,214	(26,815)	10,399
Library Resources	50,375	(37,245)	13,130	48,697	(36,123)	12,574
Balance at 31 December	646,904	(451,621)	195,283	628,522	(434,579)	193,943

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	15,281	20,806	20,806
Accruals	3,938	3,763	3,763
Banking Staffing Overuse	6,487	-	-
Employee Entitlements - Salaries	127,980	130,644	130,644
Employee Entitlements - Leave Accrual	24,998	22,641	22,641
	178,684	177,854	177,854
Payables for Exchange Transactions	178,684	177,854	177,854
	178,684	177,854	177,854

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,072	-	-
Other Revenue in Advance	10,088	39,213	39,213
	15,160	39,213	39,213

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	57,375	57,375	20,515
Increase to the Provision During the Year	29,551	22,000	22,375
Other Adjustments	12,766	-	14,485
Provision at the End of the Year	99,692	79,375	57,375
Cyclical Maintenance - Current	-	9,333	9,333
Cyclical Maintenance - Non current	99,692	70,042	48,042
	99,692	79,375	57,375

The School's cyclical maintenance schedule details annual painting 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	10,661	18,847	18,847
Later than One Year and no Later than Five Years	4,890	9,774	9,774
Future Finance Charges	(1,021)	(1,035)	(1,035)
	14,530	27,586	27,586
Finance lease liability - Current	9,979	18,160	18,160
Finance lease liability - Non-current	4,551	9,426	9,426
	14,530	27,586	27,586

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.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions (1) \$	Closing Balances \$
Insulation Upgrade/ Block A Mould - Roof Project #235494	(1,173)	988	-	185	-
Roofing replacement & repitch Project #215375	99,702	-	(136,832)	37,130	-
Windows and Door Replacement # 222807	(4,038)	12,608	(8,570)	-	-
Weatherboard; Flooring and Heating #245029	-	94,503	(17,856)	-	76,647
Roofing: Guttering and Non Trafficable #245028	-	42,158	(7,063)	-	35,095
Totals	94,491	150,257	(170,321)	37,315	111,742

(1) Board contribution represent amounts previously transferred to closed accounts credited to income in prior years.

Represented by:

Funds Held on Behalf of the Ministry of Education	111,742
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Insulation Upgrade/ Block A Mould - Roof Project #235494	(10,510)	10,937	(1,600)	-	(1,173)
Roofing replacement & repitch Project #215375	(13,786)	224,300	(110,812)	-	99,702
Windows and Door Replacement # 222807	-	3,314	(7,352)	-	(4,038)
Totals	(24,296)	238,551	(119,764)	-	94,491

Represented by:

Funds Held on Behalf of the Ministry of Education	99,702
Funds Receivable from the Ministry of Education	(5,211)

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.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	11,502	11,502	5,139
Funds Received from Ministry of Education	-	-	9,062
Funds Spent on Behalf of the Cluster	(5,519)	-	(2,699)
Funds Held at Year End	5,983	11,502	11,502

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.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	19,124	19,124	-
Funds Received from Cluster Members	-	-	30,635
Funds Spent on Behalf of the Cluster	(13,858)	-	(11,511)
Funds Held at Year End	5,266	19,124	19,124

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 Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,635	2,745
<i>Leadership Team</i>		
Remuneration	318,188	352,751
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	320,823	355,496

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 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:

	2023 Actual \$000	2022 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	2023 FTE Number	2022 FTE Number
100 -110	5.00	2.00
110 -120	1.00	1.00
	6.00	3.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$ -	\$ -
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 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

At 31 December 2023, the Board had capital commitments of \$111,742 (2022:\$94,491) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Weatherboard; Flooring and Heating #245029	94,503	17,856	76,647
Roofing: Guttering and Non Trafficable #245028	42,158	7,063	35,095
Total	136,661	24,919	111,742

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: \$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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	696,499	575,804	586,558
Receivables	122,672	160,162	160,162
Investments - Term Deposits	230,000	230,000	230,000
Total Financial assets measured at amortised cost	<u>1,049,171</u>	<u>965,966</u>	<u>976,720</u>

Financial liabilities measured at amortised cost

Payables	178,684	177,854	177,854
Finance Leases	14,530	27,586	27,586
Total Financial liabilities measured at amortised Cost	<u>193,214</u>	<u>205,440</u>	<u>205,440</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.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WESTPORT SOUTH SCHOOL SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Westport South School (the School). The Auditor-General has appointed me, Amy Goodman, 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 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 17th of July 2024. 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 arise from section 134 of the Education and Training Act 2020.

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 Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

A handwritten signature in black ink that reads 'Amy Goodman of BDO Christchurch'. The signature is written in a cursive, flowing style.

Amy Goodman,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Evaluation and analysis of the school's students' progress and achievement (required)

Westport South School would like to offer the following information for our community. The information shows an evaluation and analysis of how our students have progressed and achieved throughout the year in academic areas and against the national curricula.

We are firstly reporting about mathematics achievement at Westport South School:

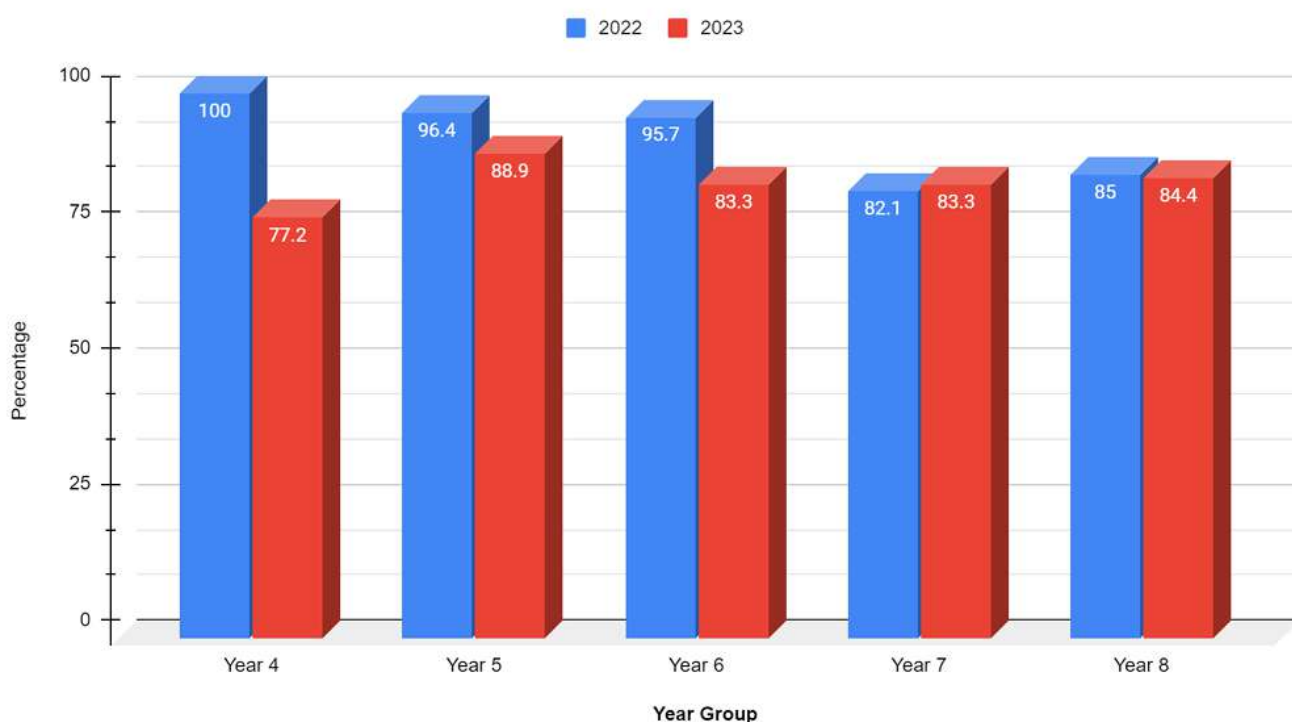
Mathematics teaching programmes:

At Westport South School, we have a structured and school wide approach to mathematics.

In early 2022, Numicon was introduced into the junior school and the expectation is that teachers of Years 0-3 use Numicon. The school has invested in purchasing resources for the three Year 0-2 classes. Numicon is allowing for success within our junior school.

Our Year 4-8 teachers use the Pr1me Mathematics programme. This resource has its own benchmarks and assessments. However, we also use standardised testing to assess the programme as a whole. Below is the PAT mathematics results for 2023.

2022-2023 PAT Mathematics - % of Students Achieving at Stanines 4-9

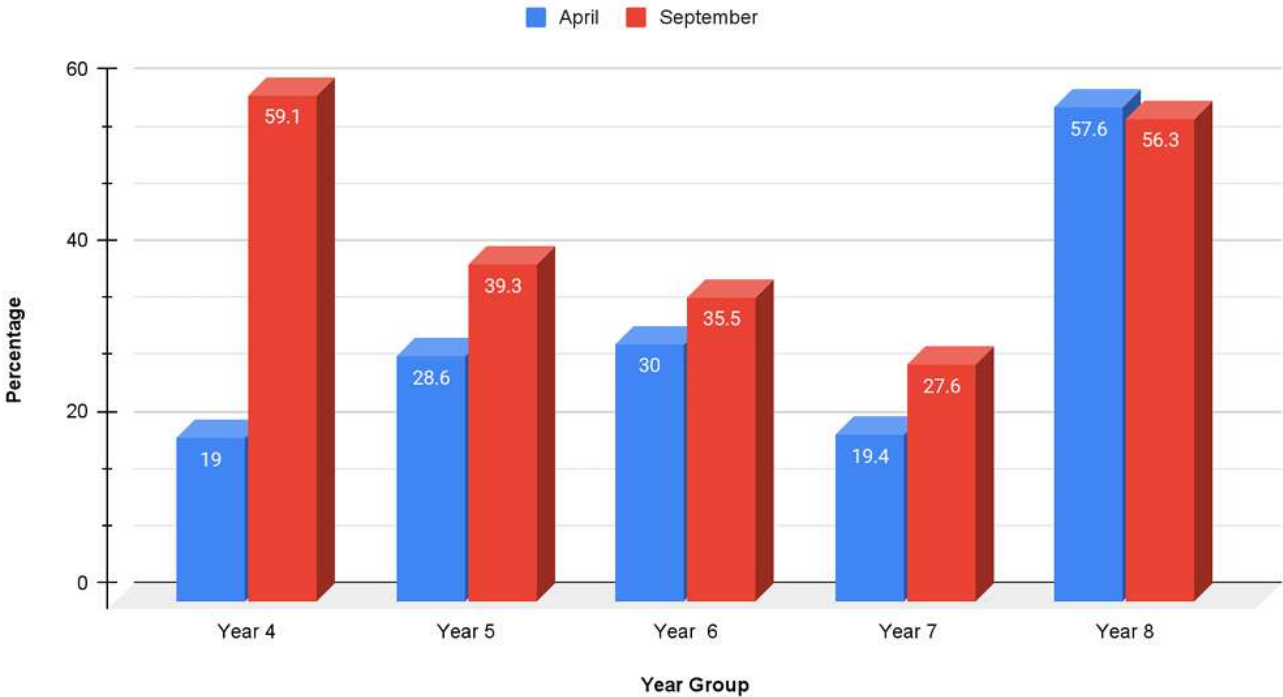


Even though there is a decrease from 2022-2023, we still have a high number of students achieving in the average-above average stanine range.

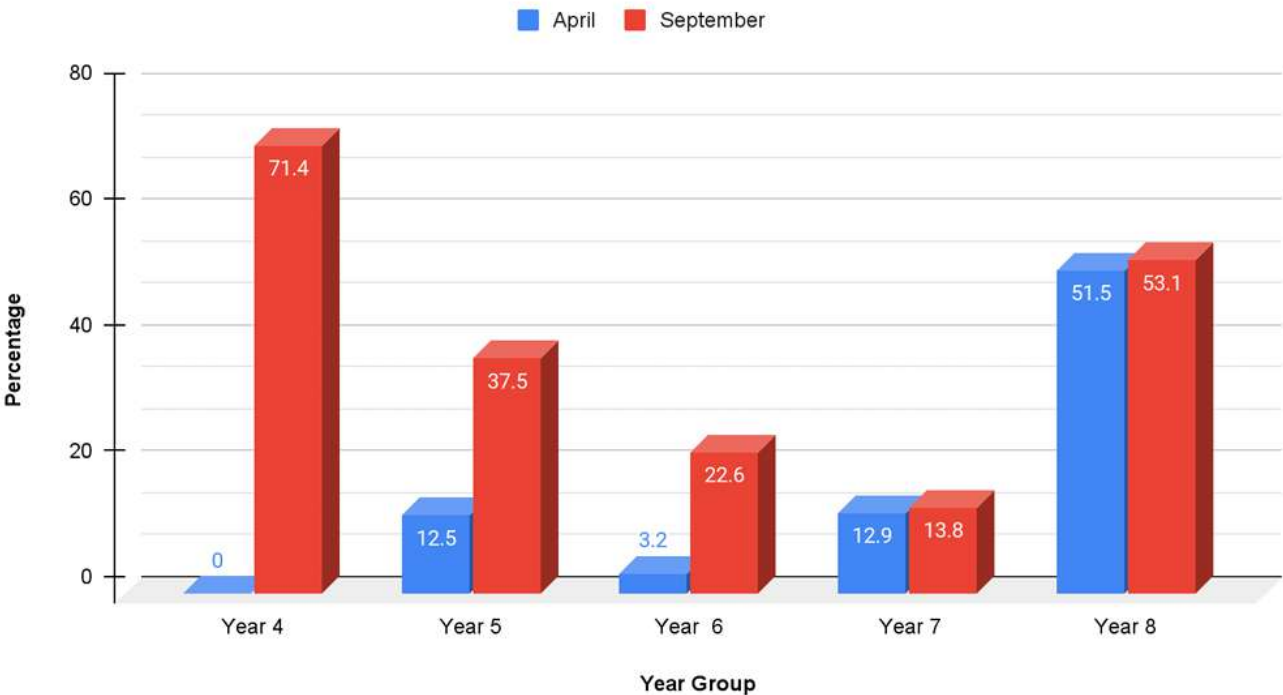
We also strongly believe in students knowing their times tables. In order for students to be able to solve increasingly complex problems, they need to have a strong foundation with basic facts in mathematics. A lack of fluency in basic mathematics fact recall significantly hinders a child's subsequent progress with problem solving, and higher order mathematics strategies.

Below are graphs that show 2023 basic facts results in relation to expected norms.

Add/Sub Basic Facts - % of Students at/above Expected Level



Mult/Div Basic Facts - % of Students at/above Expected Level



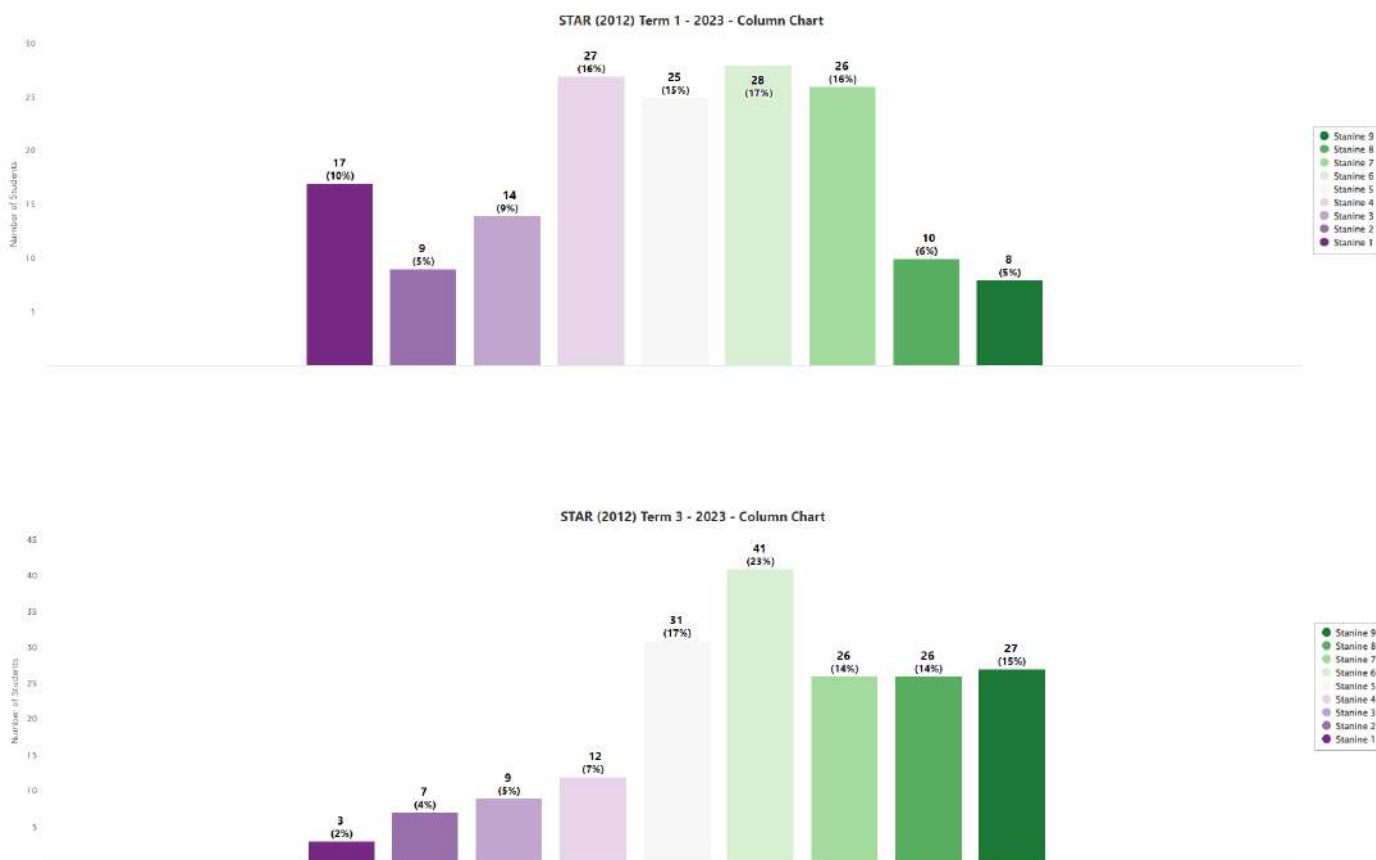
As a school, we see it as being important that basic facts become an official target in 2024 and that the

expectation remains that all teachers do targeted basic facts practice at the start of every maths lesson, before moving onto teaching Pr1me/Numicon. A “multi-prong” approach is suggested, using a variety of resources and strategies.

The following analysis is based on the academic area of reading:

Our reading programme starts with Structured Literacy for our new entrant students. This continues in Years 1, 2 and 3.

Students in Year 4 and above use a variety of resources and are involved in a variety of teaching approaches for reading. As part of our reading programme, students complete a STAR Reading Assessment. This happens for students in Years 3-8. Results from Term 1 and Term 3 are below.



The STAR reading assessment is used as a benchmark for our reading programme. Pleasing results are evident above.

In Term 1 76% of our students achieved a Stanine 4 or above. This increased to 90% in Term 3.

The following data is for the area of writing:

All students participate in an explicit writing programme in classes at Westport South School. To assess the strengths of our programme we have a deliberate assessment schedule.

The Year 0-2 cohorts are assessed against the New Zealand Curriculum levels, as it provides more specific student achievement information at Level 1 of the curriculum. The E-asTTle writing assessment tool was administered with cohorts in Years 3-8.

Data was collected twice in 2023. This happened at the beginning of Term 2 (May) and the end of Term 3 (late September).

Generally, the trends in our data are very pleasing, clearly addressing some gaps that were evident in the data in November 2022.

Year 0-2 data suggests that we need to monitor this cohort closely. A strong structured literacy approach in this area can be impacting on the explicit modelling and teaching of writing. This will be an internal evaluation and inquiry during 2024.

Data for Years 3-8 shows a lift in the writing outcomes for students, as evident in the e-asTTle data.

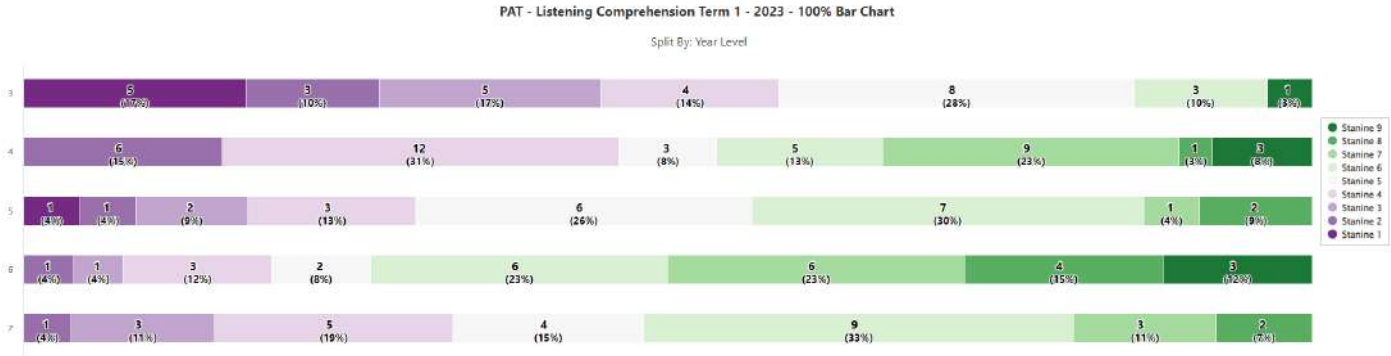
The Year 3 cohort was almost at national norm by September 2023.

The Year 4 cohort, despite steady progress, remained below the national norm in September 2023.

The Years 5, 6, 7 and 8 cohorts were all above the national norm by September 2023, having made good progress over the course of the year, particularly the Year 6 cohort who have made accelerated gains.

Additional data:

When managers looked at data it was also clear that there is a concern area for our Year 3 cohort when it comes to listening. 2024 will see a student achievement target based on this data.



The following table shows the performance of our Māori students at Westport South School. This is based on achievement in reading, writing and mathematics against curriculum expectations.

	Below	At	Above	% of students at or above
Reading	7	12	9	
%	25%	42.9%	32.1%	75%
Writing	10	12	6	
%	35.7%	42.9%	21.4%	64.3%
Mathematics	7	13	8	
%	25%	46.4%	28.6%	75%

This shows good achievement from our Māori population. We need to look at why writing is lower than the areas of reading and mathematics in 2024.

Statement of compliance with employment policy (required)

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes. We offer quality induction procedures and open communication. Our Staff Representative on the Board of Trustees is working alongside our BOTs to create an EEO programme and policy for the year.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our EEO programme aligns to our board meetings and is as below: <ul style="list-style-type: none"> Meeting 2: Write EEO survey and plan for the year Meeting 5: Staff satisfaction survey Meeting 6: Review and report We are fulfilling this programme.
How do you practise impartial selection of suitably qualified persons for appointment?	We have a thorough procedure for appointments. This is on our SchoolDocs site. This procedure is followed.
How are you recognising, <ul style="list-style-type: none"> The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service? 	As above, we have a thorough procedure for appointments and induction. One of our strategic goals is for the school to uphold Te Tiriti o Waitangi. Alongside the Buller Kāhui Ako, we are developing our working relationship with mana whenua. We are continuing our development of culturally responsive practice. This was started with PLD from Poutama Pounamu (University of Waikato). Our professional growth cycles are based on this work.
How have you enhanced the abilities of individual employees?	We have a Professional Learning and Development budget and are open to allowing staff to attend courses at their request. We also have Professional Learning and Development that is school and community wide.
How are you recognising the employment requirements of women?	By being a good employer and enabling for privacy and respect.
How are you recognising the employment requirements of persons with disabilities?	Our school is completely accessible for any persons with a disability.

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	

Kiwisport funding (required)

Westport South School

Kiwisport Report

For the year ended 31 December 2023

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$3530.64.

The funding was put towards enabling students to participate in swimming programmes (including bus transport to the local pool), visits from korfbal experts and fees associated with joining the local Primary School Sports Association.

Statement of variance: progress against targets (required)

Strategic Goals:
As per the strategic plan
Student Goals: Goal 1: Students will live by HEART Values; Goal 2: Students will be capable communicators; Goal 3: Students will be effective thinkers; Goal 4: Students will be confident self-managers.

Annual Target/Goal:
As per the annual implementation plan

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Student Achievement Target A: Strategic Goal: Goal 2: Students will be capable communicators. Goal 3: Students will be effective thinkers. Annual Target: 50% of our year 3 students to be asking questions and using relevant key contextual words (stage 4) or better. We aim to have 0% of our Year 3 students creating statements instead of questions (stage 1) as their lowest level of questioning.	Our historical position showed that two lockdowns had significantly affected the ability of our younger children to communicate effectively. We completed a diagnostic assessment based on questioning at the start of the year. This showed a large concern with the Year 3 cohort. Specific actions to address this included our Deputy Principal leading PLD for teachers, providing resources for teachers, enabling teachers to teach specific skills and having the time to reflect on the teaching of these programmes within professional learning meetings. These specific actions allowed for immensely improved achievement between the start and end of the year.	Student Achievement Target A data: 50% of our year 3 students to be asking questions and using relevant key contextual words (stage 4) or better. <ul style="list-style-type: none"> Term 1 - Students achieving stage 4 or better: 0 / 22 = 0% Term 4 - Students achieving stage 4 or better: 13 / 28 = 46.4% <p>Target not achieved – analysis of variance: 3.6%</p> We aim to have 0% of our Year 3 students creating statements instead of questions (stage 1) as their lowest level of questioning. <ul style="list-style-type: none"> Term 1 – Students working at stage 1: 17 / 22 = 77.3% Term 4 – Students working at stage 1: 0 / 28 = 0% <p>Target achieved.</p>	Deliberate teaching programmes enabled much improved results for the targeted cohort. The school focus on questioning and oral language allowed for success. Although the first part of the target was not met, improvement from 0% to 46.4% is something to be proud of.	Overall, the school is extremely pleased with the results of this student achievement target. It is clear that deliberate upskilling of teachers and the deliberate act of teaching specific skills can enable success in areas of the curriculum.
Student Achievement Target B: Strategic Goal: Goal 2: Students will be capable communicators. Annual Target: Improve the overall writing standard of our Year 4, Year 6 and Year 7 cohorts. Target groups from each cohort will work at or above the national norm. This will be measured using E-AsTTle writing data.	The historical position showed that there has been a downward trend with all of the targeted cohorts. Year 4 students show a decline from April to November 2022. Year 6 and Year 7 show a decline from November 2021 to November 2022. This data is from our historical E-AsTTle writing data and it clearly shows this downward trend. School wide assessment did show an improvement in the targeted areas (Year levels 4, 6 and 7) in 2023. It was a school wide expectation that each class would have a target group of 3-5 students who worked with teachers	End of the year schoolwide writing data: Year 4: Progress made by the Year 4 cohort from November 2022 to May 2023 shows steady upward progress with the cohort trajectory closely paralleling the national norm trajectory by May 2023. There is further lift in progress between May and September 2023, with the Year 4 norm still below the national norm in September 2023, but the outliers are closer to the 'box' and within norm spread. Year 6: Progress by the Year 6 cohort lifts significantly and follows an upward trajectory from November 2022 to May 2023 and shows the cohort operating at the national norm in May, with a tighter spread of scores within the 'box' and fewer upward and downward outliers. From May 2023 there is further progress with the Year 6 norm lifting well above the national norm by September 2023. Year 7: Progress illustrates a strong upward	We have worked hard to make sure teachers are aware of learning strengths and next steps for individuals at Westport South School. Each class has targeted a particular group of students. These target students are discussed, and we have made quality progress with these students. This has aided the overall growth and the achievement of this target.	Target groups for literacy will remain a really important school expectation. Classes will select a target group who will work with their class teacher closely. As a school we will consistently monitor progress of this group. Data shows that we need to examine the place of writing in a Structured Literacy approach. The school sees it vital for the literacy leader to visit schools who are leading the way in Structured Literacy and the implementation of the 'Writing Revolution.'

		trajectory by the Year 7 cohort from November 2022 to May 2023, but with the cohort still operating just below the national norm. From May to September 2023 there is further upward progress, with the Year 7 cohort exceeding the national norm by September 2023. Target achieved.		
Student Achievement Target C: Strategic Goal: Goal 2: Students will be capable communicators. Goal 3: Students will be effective thinkers. Goal 4: Students will be confident self-managers. Annual Target: 90% of selected students in Year 8 will achieve a Stanine 8 or 9 in the STAR Reading test and the PAT Reading Comprehension test.	The historical position for this target was based around the data showing that a large group within the Year 8 cohort who are academically very strong. We wanted to extend these students and enable them to be effective thinkers and confident self-managers who can goal set to increase achievement. An extension group was set up. The principal released the senior syndicate leader to teach this extension group for 60 minutes per week.	Student Achievement Target C data: 90% of selected students in Year 8 will achieve a Stanine 8 or 9 in the STAR Reading test and the PAT Reading Comprehension test. <ul style="list-style-type: none"> STAR 2023: 10/13 = 76.9% PAT Reading Comprehension 2023: 9/13 = 69.2% Overall 2022: 18/26 = 69.2% Overall 2023: 20/26 = 76.9% Target not achieved - analysis of variance: 13.1%	The results are to be applauded. To have 20 test results (across STAR and PAT Reading Comprehension) achieve a stanine 8 or 9 is impressive. Although not quite at target achievement, we are happy with the overall success of this cohort. We do believe that the target was not quite achieved because the student's extension programme was more focused on writing than reading. This did lead to a range of other positives for the group and the school.	A student achievement target with an extension focus has been a real positive for our school. The Principal was willing to release the syndicate leader who was able to teach the group weekly and this has allowed for structured success for this programme. On reflection, this particular goal was not met. However, a number of other positives were evident. This included the publication of a school magazine, improvement in oral language via a weekly segment on the local radio and enhanced writing results.

How we have given effect to Te Tiriti o Waitangi (required)

Te Tiriti o Waitangi sits at the foundation of Westport South School strategic planning and the aim of this is to allow all ākonga to achieve their potential at our kura.

Westport South School recognises the unique position of Māori culture, and that 15% of our student population identify themselves as Māori.

Westport South has taken all reasonable steps to provide instruction in Tikanga Māori (Māori culture) and Te Reo Māori (Māori language) during 2023. The following show the steps we have taken:

- We support and celebrate the language, culture and heritage of our students and mana whenua of Te Tai Poutini.
- We have developed a positive and professional working relationship with Te Runanga o Kati Waiwai (mana whenua). This has been instigated with facilitated PLD made possible through the Buller Kāhui Ako.
- At Westport South School we put an emphasis on educationally powerful connections. This allows for whanau, ākonga and hapū to have valued input into the design of our programmes. We have completed this through our connection and working relationship with Te Runanga o Kati Waiwai.
- We have implemented the Ka Hikitia strategy of Māori learners achieving education success as Māori by developing the Tataiako competencies of Ako (practices in the classroom), Whanaungatanga (relationships with high expectations), Tangata Whenuatanga (place based, socio-cultural awareness and knowledge), Manaakitanga (values) and Wananga (communication, problem solving, and innovation).
- Staff have participated in culturally responsive practice professional development. This forms the basis of teachers professional growth cycle. We worked alongside University of Waikato's Poutama Pounamu team to build this capacity. We also have instigated the shadow coaching model as part of this. Teachers work alongside each other to investigate enhancing our culturally responsive practice.
- In 2023, we completed local curriculum PLD as part of a schoolwide PLD contract. We have made it a priority to have te reo and tikanga Māori integrated into this development of local curriculum.
- 2023 saw the school staff add a karakia to the start of every meeting. Every class also starts the day with a karakia. These are shared with the staff, and we practise as staff at our meetings.
- Our school Kapa Haka group continues to go from strength to strength. They train weekly (this includes using a local whanau member as a mentor teacher). The group performed at the West Coast Kapa Haka Festival and at a number of local community and school events.
- In 2023 we started to develop bilingual signage around the school.
- 2023 saw us start our newest iteration of our 5 Year Property Plan. As a governance property team, we made sure that our projects were able to enhance our school property to reflect our cultural richness.
- Our strong PB4L programme sits behind our HEART whakataukī, 'whaia te ara whatu manawa.' Our school community places emphasis on our HEART values and we aim to teach and live these daily.
- Westport South School has maintained awareness and started to develop our use of Aotearoa New Zealand's history as part of the Social Science programmes. This has been instigated through local curriculum PLD.
- Māori academic achievement is reported on above.