



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1557
Principal:	Heather Atkinson
School Address:	10 Bethells Road, Waitakere, Auckland 0614
School Postal Address:	10 Bethells Road, Waitakere, Auckland 0614
School Phone:	09 810 9607
School Email:	jbailey@waitakereprimary.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

WAITAKERE SCHOOL

Annual Report - For the year ended 31 December 2022

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Waitakere School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Wade Hansen	Chairperson	Co-opted - Sept 2022	June 2025
Heather Atkinson	Principal	Ex officio	
John Buchanan	Parent Representatvie	Elected September 2020	September 2023
Heather Irvine	Parent Representative	Elected September 2020	September 2023
Ashleigh Stewart	Staff Representative	Re-elected September 2022	June 2025
Nick Bithell	Parent Representative	Re-elected September 2022	June 2025
Carla Bonnici	Parent Representative	Elected September 2022	June 2025
Rhiannon Robertson	Parent Representative	Elected September 2022	June 2025

Name	Position	How Position Gained	Term Expired
Rewi Spraggon	Parent Representative	Co-Opted	September 2022
Graeme Gellatly	Parent Representative	Elected 2019	September 2022

Waitakere 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.

Wade Hansen

Full Name of Presiding Member

DocuSigned by:
Wade Hansen
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Signature of Presiding Member

30 May 2023

Date:

Heather Atkinson

Full Name of Principal

DocuSigned by:
Heather Atkinson
03495014265F4BB...

Signature of Principal

30 May 2023

Date:

Waitakere School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,066,524	3,697,290	3,897,733
Locally Raised Funds	3	207,773	184,200	168,279
Interest Income		9,168	5,000	3,725
Total Revenue		4,283,465	3,886,490	4,069,737
Expenses				
Locally Raised Funds	3	134,171	94,000	115,773
Learning Resources	4	3,165,843	2,865,243	3,146,373
Administration	5	316,601	243,409	246,132
Finance		4,571	6,000	4,876
Property	6	740,067	718,939	577,360
Loss on Disposal of Property, Plant and Equipment		2,952	-	750
		4,364,205	3,927,591	4,091,264
Net Surplus / (Deficit) for the year		(80,740)	(41,101)	(21,527)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(80,740)	(41,101)	(21,527)

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

Waitakere 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		845,587	845,586	867,114
Total comprehensive revenue and expense for the year		(80,740)	(41,101)	(21,527)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,569	-	-
Equity at 31 December		781,416	804,485	845,587
Accumulated comprehensive revenue and expense		781,416	804,485	845,587
Reserves		-	-	-
Equity at 31 December		781,416	804,485	845,587

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.

Waitakere School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	201,077	279,279	159,155
Accounts Receivable	8	250,994	210,670	225,727
GST Receivable		9,375	10,589	10,589
Prepayments		-	1,023	1,391
Inventories	9	10,207	10,825	10,825
Investments	10	333,998	328,704	328,704
Funds Receivable for Capital Works Projects	17	110,673	-	89,213
		916,324	841,090	825,604
Current Liabilities				
Accounts Payable	12	311,127	238,666	238,665
Revenue Received in Advance	13	110,127	93,995	93,996
Provision for Cyclical Maintenance	14	-	177,446	-
Finance Lease Liability	15	41,730	46,856	35,923
Funds held in Trust	16	110	-	-
Funds held for Capital Works Projects	17	9,416	-	13,209
		472,510	556,963	381,793
Working Capital Surplus/(Deficit)		443,814	284,127	443,811
Non-current Assets				
Property, Plant and Equipment	11	620,622	474,956	593,876
		620,622	474,956	593,876
Non-current Liabilities				
Provision for Cyclical Maintenance	14	239,800	14,646	171,092
Finance Lease Liability	15	43,220	(60,048)	21,008
		283,020	(45,402)	192,100
Net Assets		781,416	804,485	845,587
Equity		781,416	804,485	845,587

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

Waitakere School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,004,258	930,736	872,137
Locally Raised Funds		222,409	191,065	175,136
Goods and Services Tax (net)		1,214	(53,675)	(53,675)
Payments to Employees		(544,309)	(485,734)	(475,323)
Payments to Suppliers		(479,808)	(435,287)	(446,846)
Interest Paid		(4,571)	(6,000)	(4,876)
Interest Received		9,168	5,000	3,725
Net cash from/(to) Operating Activities		208,361	146,105	70,278
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(2,952)	-	(750)
Purchase of Property Plant & Equipment (and Intangibles)		(131,360)	23,610	(44,144)
Purchase of Investments		(5,294)	(3,427)	(3,427)
Net cash from/(to) Investing Activities		(139,606)	20,183	(48,321)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,569	-	
Finance Lease Payments		(18,260)	(100,123)	(37,954)
Funds Administered on Behalf of Third Parties		(25,142)	(2,232)	(398,812)
Net cash from/(to) Financing Activities		(26,833)	(102,355)	(436,766)
Net increase/(decrease) in cash and cash equivalents		41,922	63,933	(414,809)
Cash and cash equivalents at the beginning of the year	7	159,155	215,346	573,964
Cash and cash equivalents at the end of the year	7	201,077	279,279	159,155

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.

Waitakere School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

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.

l) Funds held for Capital works

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

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

m) Provision for Cyclical Maintenance

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

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

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

n) Financial Instruments

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

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

o) 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.

p) Budget Figures

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

q) 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	1,004,258	845,897	888,935
Teachers' Salaries Grants	2,656,254	2,359,054	2,645,896
Use of Land and Buildings Grants	406,012	492,339	362,902
	<u>4,066,524</u>	<u>3,697,290</u>	<u>3,897,733</u>

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	48,060	73,000	59,970
Fees for Extra Curricular Activities	135,424	81,000	81,390
Trading	10,543	21,000	20,492
Fundraising & Community Grants	13,746	9,200	6,427
	<u>207,773</u>	<u>184,200</u>	<u>168,279</u>
Expenses			
Extra Curricular Activities Costs	117,043	80,000	78,319
Trading	8,864	8,000	8,137
Fundraising and Community Grant Costs	8,264	6,000	28,928
International Student - Student Recruitment	-	-	389
	<u>134,171</u>	<u>94,000</u>	<u>115,773</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>73,602</u>	<u>90,200</u>	<u>52,506</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	34,074	48,858	55,539
Information and Communication Technology	41,185	36,000	32,722
Library Resources	1,959	2,000	1,139
Employee Benefits - Salaries	2,920,901	2,620,469	2,905,454
Staff Development	16,831	21,600	9,343
Depreciation	150,893	136,316	142,176
	<u>3,165,843</u>	<u>2,865,243</u>	<u>3,146,373</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,888	7,970	7,730
Board Fees	5,350	6,000	5,005
Board Expenses	6,790	6,500	1,367
Communication	3,025	6,000	5,586
Consumables	13,942	12,000	10,528
Legal Fees	-	1,000	-
Other	24,070	20,940	29,679
Employee Benefits - Salaries	239,368	171,229	168,885
Insurance	9,422	3,800	9,272
Service Providers, Contractors and Consultancy	7,746	7,970	8,080
	<u>316,601</u>	<u>243,409</u>	<u>246,132</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	20,131	13,000	16,417
Consultancy and Contract Services	48,110	48,000	56,699
Cyclical Maintenance Provision	68,708	21,000	15,355
Grounds	53,654	26,600	28,104
Heat, Light and Water	27,123	26,000	19,903
Rates	163	1,000	-
Repairs and Maintenance	52,097	37,000	34,363
Use of Land and Buildings	406,012	492,339	362,902
Employee Benefits - Salaries	64,069	54,000	43,617
	<u>740,067</u>	<u>718,939</u>	<u>577,360</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	201,077	279,279	159,155
Cash and cash equivalents for Statement of Cash Flows	<u>201,077</u>	<u>279,279</u>	<u>159,155</u>

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	4,730	3,235	3,235
Banking Staffing Underuse	143	-	15,057
Teacher Salaries Grant Receivable	246,121	207,435	207,435
	<u>250,994</u>	<u>210,670</u>	<u>225,727</u>
Receivables from Exchange Transactions	4,730	3,235	3,235
Receivables from Non-Exchange Transactions	246,264	207,435	222,492
	<u>250,994</u>	<u>210,670</u>	<u>225,727</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	10,207	10,825	10,825
	<u>10,207</u>	<u>10,825</u>	<u>10,825</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	333,998	328,704	328,704
Total Investments	<u>333,998</u>	<u>328,704</u>	<u>328,704</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	258,276	40,318	-	-	(45,567)	253,027
Furniture and Equipment	186,589	54,439	(2,688)	-	(28,919)	209,421
Information and Communication Technology	68,291	2,966	(264)	-	(22,883)	48,110
Leased Assets	57,097	78,839	-	-	(50,444)	85,492
Library Resources	23,623	4,184	(155)	-	(3,080)	24,572
Balance at 31 December 2022	<u>593,876</u>	<u>180,746</u>	<u>(3,107)</u>	<u>-</u>	<u>(150,893)</u>	<u>620,622</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	891,180	(638,153)	253,027	850,864	(592,588)	258,276
Furniture and Equipment	563,066	(353,645)	209,421	533,241	(346,652)	186,589
Information and Communication T	243,930	(195,820)	48,110	257,657	(189,366)	68,291
Leased Assets	169,074	(83,582)	85,492	122,795	(65,698)	57,097
Library Resources	95,595	(71,023)	24,572	92,014	(68,391)	23,623
Balance at 31 December	<u>1,962,845</u>	<u>(1,342,223)</u>	<u>620,622</u>	<u>1,856,571</u>	<u>(1,262,695)</u>	<u>593,876</u>

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	27,635	9,609	1,880
Accruals	6,888	-	7,728
Banking Staffing Overuse	5,171	-	-
Employee Entitlements - Salaries	246,121	207,435	207,435
Employee Entitlements - Leave Accrual	25,312	21,622	21,622
	<u>311,127</u>	<u>238,666</u>	<u>238,665</u>
Payables for Exchange Transactions	311,127	238,666	238,665
	<u>311,127</u>	<u>238,666</u>	<u>238,665</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	110,127	93,995	93,996
	<u>110,127</u>	<u>93,995</u>	<u>93,996</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	171,092	171,092	155,737
Increase to the Provision During the Year	68,708	21,000	15,355
Provision at the End of the Year	<u>239,800</u>	<u>192,092</u>	<u>171,092</u>
Cyclical Maintenance - Current	-	177,446	-
Cyclical Maintenance - Non current	239,800	14,646	171,092
	<u>239,800</u>	<u>192,092</u>	<u>171,092</u>

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	45,401	46,856	35,923
Later than One Year and no Later than Five Years	45,817	65,548	21,008
Future Finance Charges	(6,268)	(5,500)	-
	<u>84,950</u>	<u>106,904</u>	<u>56,931</u>
Represented by			
Finance lease liability - Current	41,730	46,856	35,923
Finance lease liability - Non current	43,220	60,048	21,008
	<u>84,950</u>	<u>106,904</u>	<u>56,931</u>

16. Funds held in Trust

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	110	-	-
	<u>110</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. 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	Transfers to correct historical errors	Closing Balances
	\$	\$	\$	\$	\$
MOE 5YA - Drainage - Project 208262	-	9,416	-	-	9,416
MOE 5YA - ILE Rm9,10 & 18, 19 & Jnr toilets	(62,303)	-	(7,237)	-	(69,540)
MOE 5YA - Alarms	(21,418)	-	-	21,418	-
MOE 5YA - Rms 1-6 weather tightness	4,713	-	(45,846)	-	(41,133)
MOE SIP - Rms 21-22 W/tunnel boys WC	5,468	-	-	(5,468)	-
MOE SIP - Rms 7,8 & 14,15 - Project 225781	1,711	8,049	(1,446)	(8,314)	-
MOE 5YA - Re roofing 20,21,22 & toilets - Project 218926	(1,779)	-	-	1,779	-
MOE 5YA - Learning Support upgrade 7.5 & 20.5 - Project 2	1,317	12,590	-	(13,907)	-
MOE 5YA - Admin replace internal guttering - Project 22691:	(3,713)	-	-	3,713	-
Totals	(76,004)	30,055	(54,529)	(779)	(101,257)
Represented by:					
Funds Held on Behalf of the Ministry of Education					9,416
Funds Receivable from the Ministry of Education					(110,673)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE 5YA - Drainage - Project 208262	9,749	-	-	(9,749)	-
MOE 5YA - ILE Rm9,10 & 18, 19 & Jnr toilets	204,574	-	(266,877)	-	(62,303)
MOE 5YA - Alarms	(21,418)	-	-	-	(21,418)
MOE 5YA - Rms 1-6 weather tightness	62,204	-	(57,491)	-	4,713
MOE SIP - Rms 21-22 W/tunnel boys WC	19,950	-	(14,482)	-	5,468
MOE SIP - Rms 7,8 & 14,15 - Project 225781	83,258	14,909	(96,456)	-	1,711
MOE 5YA - Re roofing 20,21,22 & toilets - Project 218926	3,451	427	(5,657)	-	(1,779)
MOE 5YA - Learning Support upgrade 7.5 & 20.5 - Project 2	(2,840)	74,247	(70,090)	-	1,317
MOE 5YA - Admin replace internal guttering - Project 22691:	(589)	-	(3,124)	-	(3,713)
MOE Septic System	(37,763)	-	-	37,763	-
Totals	320,576	89,583	(514,177)	28,014	(76,004)
Represented by:					
Funds Held on Behalf of the Ministry of Education					13,209
Funds Receivable from the Ministry of Education					(89,213)

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	5,350	5,005
<i>Leadership Team</i>		
Remuneration	514,769	506,445
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>520,119</u>	<u>511,450</u>

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2	3
110 - 120	3	2
	<u>5</u>	<u>5</u>

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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 School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has no capital commitments.

(a) Contract for ILE Rm 9,10 & 18, 19 Toilets upgrade which will be fully funded by the Ministry of Education, \$286,356 has been received of which \$352,337 has been spent on the project to date; and

(b) Drainage project which will be fully funded by the Ministry of Education , \$160,630 has been received of which \$151,214 has been spent to date; and

(c) Rooms 1 - 6 weather tightness project, which is fully funded by the Ministry of Education, \$82,272 has been received and \$97,075 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$320,576 net balance of Capital Projects)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	201,077	279,279	159,155
Receivables	250,994	210,670	225,727
Investments - Term Deposits	333,998	328,704	328,704
Total Financial assets measured at amortised cost	<u>786,069</u>	<u>818,653</u>	<u>713,586</u>

Financial liabilities measured at amortised cost

Payables	311,127	238,666	238,665
Finance Leases	84,950	(13,192)	56,931
Total Financial Liabilities Measured at Amortised Cost	<u>396,077</u>	<u>225,474</u>	<u>295,596</u>

23. Events After Balance Date

Subsequent Events - Extreme Weather Events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

24. 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 Waitakere School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Waitakere School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 16, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 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 of 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 of Trustees 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

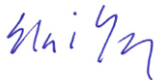
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Waitakere School.

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

Elaine Yong
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Waitakere Primary School Achievement Target Reviewed 2022

Annual Target

To improve achievement in writing in Year 5 to 8 students who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

Interim data

Endpoint Data Years 5 to 8 OTJs in Writing

Year	20		21		22		20		21		22		20		21		22	
	Well below						Below						At/Above					
5	3	5%	1	1%	3	5%	8	14%	19	28%	20	33%	47	81%	49	71%	38	62%
6	3	4%	4	7%	6	10%	10	14%	15	25%	9	15%	59	82%	41	68%	46	75%
7	3	4%	1	1%	4	6%	13	19%	18	24%	10	14%	52	76%	55	74%	65	80%
8	4	7%	3	5%	2	3%	18	33%	12	20%	9	15%	33	60%	46	75%	51	83%

Writing Cohorts Endpoint Data

Year 8 2022

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2022	Year 8	3% (2)	15% (9)	60% (37)	23% (14)	83%	62
2021	Year 7	5% (3)	20% (12)	49% (30)	26% (16)	75%	61
2020	Year 6	4% (3)	19% (13)	44% (30)	32% (22)	76%	69
2019	Year 5	10% (7)	19% (13)	50% (34)	21% (14)	71%	68
2018	Year 4	4.3% (3)	26.1% (18)	53.6% (37)	15.9% (11)	69.5%	69

Year 7 2022

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2022	Year 7	6% (4)	14% (10)	55% (38)	25% (17)	80%	69
2021	Year 6	1% (1)	24% (18)	51% (38)	23% (17)	74%	74
2020	Year 5	4% (3)	14% (10)	39% (28)	43% (31)	82%	72
2019	Year 4	4% (3)	16% (12)	53% (39)	26% (19)	79%	73
2018	After 3 years	4.7% (3)	25% (16)	62.5% (40)	7.8% (5)	70.3%	64

Year 6 2022

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2022	Year 6	10% (6)	15% (9)	39% (24)	36% (22)	75%	61
2021	Year 5	7% (4)	25% (15)	53% (32)	15% (9)	68%	60
2020	Year 4	5% (3)	14% (8)	45% (26)	36% (21)	81%	58
2019	After 3 Years	7% (4)	10% (6)	53% (32)	30% (18)	83%	60
2018	After 2 years	9.1% (6)	27.3% (18)	57.6% (38)	6.1% (4)	63.7%	66

Year 5 2022

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2022	Year 5	5% (3)	33% (20)	54% (33)	8% (5)	62%	61
2021	Year 4	1% (1)	28% (19)	67% (46)	4% (3)	71%	69
2020	After 3 years		18% (11)	42% (25)	40% (24)	82%	60
2019	After 2 years		9% (5)	49% (27)	42% (23)	91%	55
2018	After 1 year		21.2% (11)	75% (39)	3.8% (2)	78.5%	52

Outcome and recommendations

3 of 4 our target cohorts had an increase of 5% or more in achievement.

The Year 5 cohort this year have dropped by 6%. Approximately 50% of the students in this cohort who are working well below and below have ongoing attendance and lateness issues which may have contributed to this outcome. Moderation may also be a contributing factor. Our Year 7 and 8 teachers have completed 2 years of PLD with WTB – student feedback has strongly supported this programme with students sharing that they feel it has impacted on their writing ability. The Year 5 and 6 team are in their first year of the programme and are already noticing a difference in student confidence and progress -we are hoping

this is reflected in the results in 2023 as teachers have time embed new learning.

It is of note that our Year 4 students have recorded a 9% increase in achievement overall – the teachers are in their initial stages of this WTB PLD.

Maori

This year 24 out of 88 students are working well below and below expected levels in writing. It is pleasing to note that 20.3% of Māori students have shifted from working well below and below expected levels to working at and above.

In 2021 59.7% of Māori students were working at and above expected levels – this year it has risen to 73%.

Whilst we are pleased with the gains made, a continued focus on Māori achievement across the curriculum is needed. Attendance will also be a focus as some of this cohort have very poor attendance.

Gender

In 2021 90.7% of our girls were working at or above expected levels in writing– this has remained steady at 90% for 2022

In 2021 66.7% of our boys were working at or above expected levels in writing– this has improved to 75% for 2022

Actions	Timeframe	Who	Outcome
Identify students who are achieving below expectations Writing	March 2022	All staff	Shared data with teams who then identified priority students who then became a focus
Continue monitoring student achievement in writing through the use of the data wall	Term 1 2022	SLT and staff	Monitoring done through team meetings sharing of data and strategies
Monitor progress of students achieving below expectations regularly in team meeting, staff meetings and in meetings with LSC in writing	Scheduled meeting each term	All staff	See above Interventions put into address needs – APs working with groups and modelling for teachers. Noticeable improvement in attitudes and achievement
Data analysis meetings held to analyse data, identify trends and patterns, plan interventions, research best practice and review progress (Phase 6)	Term 1, Term 2 and Term 4	All staff	Completed
Set up collaborative Cycle of Improvement to conduct a shared focus based on the findings of Phase 6. This could include exploring the following to effect change: <ul style="list-style-type: none"> Establishing Formative Assessment Practices Flexible grouping Growing student agency Learner Dispositions Phonological awareness Using research to effect change Write That Essay 	Term 1	All staff	Team cycles of improvement very successful in lifting achievement and teacher confidence and practice.
Professional development with outside facilitator from WTE for the Year 5 -8 teams involving the following: <ul style="list-style-type: none"> Team meetings Workshops Coaching Facilitator and staff co-teaching Collaborative planning Use of online tool Use of resources available Year 7 and 8 teacher mentors 	Whole Year	Year 5 - 8 teams	All staff involved have found the WTB PLD highly successful in lifting student confidence and achievement. Teachers shared that they feel empowered to teach writing successfully. Trained 2 teacher mentors to work with staff to ensure that once the professional development contract finished, we will be able to continue the programme.
Continued moderation of achievement expectations and use of mid-point	Ongoing	All staff Year 5	Completed for Years 5 to 8 teams – Year 3 and 4 team currently working in WTB PLD and will

expectations to have greater consistency in levelling for writing, and increase teacher self-efficacy		to 8 team	complete in June 2023. It is still a concern that moderation is an issue with teachers erring on the side of caution and being too hard.
Establish expectations re how a writing lesson should be structured to achieve maximum impact –i.e. timing, content, use of student voice/feedback	Term 1	All staff Year 5 to 8	A focus for 2023



KIWISPORT FUNDING 2022

In 2022 Waitakere Primary received Kiwisport funding of \$7,658.00

The 2022 Kiwisport funding was used to purchase a variety of sporting equipment to allow students to be involved in more sporting codes and increase participation in organised sports within their own year levels and as a whole school. The focus for these purchases were on general fitness, replacing broken gear that students and teachers use most regularly in classroom programs, and support for our senior students to be involved in Local Zone competitions to play against peers from other schools.

Some of the funding was also used to purchase modified sports gear to allow the opportunity for a wider range of students with cognitive and physical needs to have access to participate in sports and games at our school. For the junior school, we purchased a variety of different fine motor equipment to encourage development of hand eye coordination and increased movement. In the senior school, we purchased and replaced a range of balls and gear that is regularly used as well as gear to improve stamina and fitness.



Heather Atkinson
Principal
Waitakere Primary School



Date:



Waitakere School

Reporting on the Principles of being a Good Employer for the year ended 31 December 2022

- An up-to-date record is kept by the school of staff gender, age, ethnicity and health needs. All steps are taken to ensure a fair and equal working environment for all staff.
- The practise of employment is done by shortlisting suitable applicants related to their skills, experience and qualifications according to the job description.
- The school has a "Runanga" who supports the school in Te Ao Maori with fundraising and expertise and they have a representative on the Board of Trustees. We have 7 staff that identify as Maori and Pacifica which is representative of student ethnicity.
- Fixed term units for responsibility are advertised each year according to the areas of responsibility related to the goals of the school.
- Professional Development is tailored to meeting the goals of the school, with emphasis put on literature and maths.
- Opportunities are offered to women and men on an equal basis, with provision for family responsibilities and meets all Equal Employment opportunity requirements.


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Heather Atkinson

Principal – Waitakere School


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Date: