

WEST HARBOUR SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1566

Principal: Anna Smythe

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West Harbour
Auckland 0618

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Members of the Board of Trustees

| Name | Position | How Position Gained | Term Expires |
|----------------------|-----------------|---------------------|--------------|
| Presiding Member | Darren White | Elected | Sept 2025 |
| Principal ex Officio | Anna Smythe | | |
| Parent Rep | Marina Northey | Elected | Sept 2025 |
| Parent Rep | Ofisa Tonu'u | Elected | Sept 2025 |
| Parent Rep | Vinetta Plummer | Elected | Sept 2025 |
| Staff Rep | Kerry Tyack | Elected | Sept 2025 |

Accountant / Service Provider: Top Class Financial Management Services

WEST HARBOUR SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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West Harbour School

Statement of Responsibility

For the year ended 31 December 2023

The Board of Trustees 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.

DARREN WILSON

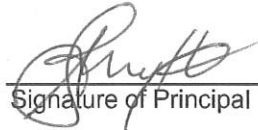
Full Name of Presiding Member

Anna Louise Smythe

Full Name of Principal



Signature of Presiding Member



Signature of Principal

1/7/24

Date:

1 July 2024

Date:

West Harbour School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 5,661,453 | 4,440,083 | 5,084,843 |
| Locally Raised Funds | 3 | 135,607 | 49,000 | 130,570 |
| Interest | | 25,334 | 2,500 | 6,401 |
| | | <hr/> | <hr/> | <hr/> |
| | | 5,822,394 | 4,491,583 | 5,221,814 |
| Expense | | | | |
| Locally Raised Funds | 3 | 113,337 | 53,000 | 91,791 |
| Learning Resources | 4 | 3,952,843 | 3,162,342 | 3,116,121 |
| Administration | 5 | 260,058 | 253,737 | 644,383 |
| Interest | | 4,044 | 1,000 | 3,073 |
| Property | 6 | 1,251,877 | 1,031,050 | 1,231,706 |
| Loss on Disposal of Property, Plant and Equipment | | 498 | - | 9,587 |
| | | <hr/> | <hr/> | <hr/> |
| Total Expense | | 5,582,657 | 4,501,129 | 5,096,661 |
| Net Surplus / (Deficit) for the year | | 239,737 | (9,546) | 125,153 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| | | <hr/> | <hr/> | <hr/> |
| Total Comprehensive Revenue and Expense for the Year | | 239,737 | (9,546) | 125,153 |

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

West Harbour School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

| | Notes | Actual 2023 \$ | Budget (Unaudited) 2023 \$ | Actual 2022 \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | <u>1,079,194</u> | <u>1,079,194</u> | <u>913,980</u> |
| Total comprehensive revenue and expense for the year | | 239,737 | (9,546) | 125,153 |
| Contributions from / (Distributions to) the Ministry of Education | | - | - | - |
| Contribution - Furniture and Equipment Grant | | 23,669 | - | 40,061 |
| Equity at 31 December | | <u>1,342,600</u> | <u>1,069,648</u> | <u>1,079,194</u> |
| Accumulated comprehensive revenue and expenses | | 1,342,600 | 1,069,648 | 1,079,194 |
| Equity at 31 December | | <u>1,342,600</u> | <u>1,069,648</u> | <u>1,079,194</u> |

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.

West Harbour School

Statement of Financial Position

As at 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|-------------------------|-------------------------------------|-------------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 691,270 | 697,345 | 703,826 |
| Accounts Receivable | 8 | 256,522 | 264,988 | 264,988 |
| GST Receivable | | 22,720 | 47,116 | 47,116 |
| Prepayments | | 14,994 | 28,987 | 28,987 |
| | | <u>985,506</u> | <u>1,038,436</u> | <u>1,044,917</u> |
| Current Liabilities | | | | |
| Accounts Payable | 10 | 289,143 | 520,963 | 520,963 |
| Revenue Received in Advance | 11 | 3,647 | 35,610 | 35,610 |
| Provision for Cyclical Maintenance | 12 | 20,571 | - | 73,000 |
| Finance Lease Liability | 13 | 19,289 | 16,000 | 17,957 |
| Funds held on Behalf of the Ministry of Education | 14 | - | - | 986 |
| | | <u>332,650</u> | <u>572,573</u> | <u>648,516</u> |
| Working Capital Surplus/(Deficit) | | 652,856 | 465,863 | 396,401 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 9 | 842,108 | 875,604 | 831,276 |
| | | <u>842,108</u> | <u>875,604</u> | <u>831,276</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 12 | 130,565 | 258,319 | 120,319 |
| Finance Lease Liability | 13 | 21,799 | 13,500 | 28,164 |
| | | <u>152,364</u> | <u>271,819</u> | <u>148,483</u> |
| Net Assets | | <u><u>1,342,600</u></u> | <u><u>1,069,648</u></u> | <u><u>1,079,194</u></u> |
| Equity | | <u><u>1,342,600</u></u> | <u><u>1,069,648</u></u> | <u><u>1,079,194</u></u> |

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

West Harbour 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 | | 2,037,566 | 1,255,084 | 1,651,341 |
| Locally Raised Funds | | 133,950 | 50,683 | 128,730 |
| Goods and Services Tax (net) | | 24,396 | - | (27,874) |
| Payments to Employees | | (548,441) | (622,168) | (517,378) |
| Payments to Suppliers | | (1,451,806) | (483,110) | (669,054) |
| Cyclical Maintenance Payments in the year | | (70,787) | - | (43,353) |
| Interest Paid | | (4,044) | (1,000) | (3,073) |
| Interest Received | | 23,041 | 818 | 5,013 |
| Net cash from / (to) the Operating Activities | | 143,875 | 200,307 | 524,352 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | (498) | - | (9,587) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (172,583) | (123,214) | (374,028) |
| Net cash from / (to) the Investing Activities | | (173,081) | (123,214) | (383,615) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 23,669 | - | 40,061 |
| Finance Lease Payments | | (6,033) | (82,588) | 23,632 |
| Funds Held for Capital Works Projects | | (986) | (986) | (1,286) |
| Net cash from / to Financing Activities | | 16,650 | (83,574) | 62,407 |
| Net increase/(decrease) in cash and cash equivalents | | (12,556) | (6,481) | 203,144 |
| Cash and cash equivalents at the beginning of the year | 7 | 703,826 | 703,826 | 500,682 |
| Cash and cash equivalents at the end of the year | 7 | 691,270 | 697,345 | 703,826 |

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.

West Harbour School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

West Harbour 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 reports 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 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

The school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

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 13. Future operating lease commitments are disclosed in note 19.

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) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

h) Inventories

Inventories are consumable items held for sale and comprised of stationery. 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.

i) 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.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Building improvements | 20 years |
| Furniture and equipment | 1 - 20 years |
| Information and communication technology | 1 - 10 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

k) 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.

f) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 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.

m) Revenue Received in Advance

Revenue received in advance relates to income received for Non Teaching pay equity paid in November to 31 March 2024, where there are unfulfilled obligations for the School to provide services in the future. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

n) Provision for Cyclical Maintenance

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

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

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

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

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) 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 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 1,229,055 | 1,088,018 | 1,041,266 |
| Teachers' salaries grants | 2,627,354 | 2,400,000 | 2,572,292 |
| Use of Land and Buildings grants | 959,789 | 785,000 | 866,793 |
| Other government grants | 845,255 | 167,065 | 604,492 |
| | <u>5,661,453</u> | <u>4,440,083</u> | <u>5,084,843</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$72,745.

3. Locally Raised Funds

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations & Bequests | 23,641 | 10,000 | 56,405 |
| Fundraising & Community Grants | 49,834 | 15,000 | 21,432 |
| Trading | 7,187 | 7,000 | 20,194 |
| Fees for Extra Curricular Activities | 15,987 | 17,000 | 14,591 |
| Other Revenue | 38,958 | - | 17,948 |
| | <u>135,607</u> | <u>49,000</u> | <u>130,570</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 59,108 | 39,000 | 33,627 |
| Trading | 7,991 | 6,000 | 31,821 |
| Fundraising and Community Grant Costs | 7,280 | 8,000 | 8,395 |
| Other Locally Raised Funds Expenditure | 38,958 | - | 17,948 |
| | <u>113,337</u> | <u>53,000</u> | <u>91,791</u> |
| <i>Surplus for the year Locally Raised Funds</i> | <u>22,270</u> | <u>(4,000)</u> | <u>38,779</u> |

4. Learning Resources

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 795,308 | 88,590 | 92,861 |
| Information and communication technology | 36,179 | 55,000 | 28,943 |
| Library resources | 4,153 | 3,200 | 2,629 |
| Employee benefits - salaries | 2,942,348 | 2,823,000 | 2,850,924 |
| Staff development | 12,104 | 47,700 | 16,860 |
| Depreciation | 162,751 | 144,852 | 123,904 |
| | <u>3,952,843</u> | <u>3,162,342</u> | <u>3,116,121</u> |

5. Administration

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 6,721 | 6,721 | 7,411 |
| Board of Trustees Fees | 4,330 | 3,500 | 3,335 |
| Board of Trustees Expenses | 19,890 | 42,500 | 31,960 |
| Communication | 7,644 | 8,600 | 6,793 |
| Consumables | 16,060 | 16,000 | 12,639 |
| Other | 26,811 | 34,945 | 406,518 |
| Employee Benefits - Salaries | 165,087 | 127,667 | 163,101 |
| Insurance | 6,711 | 7,000 | 6,326 |
| Service Providers, Contractors and Consultancy | 6,804 | 6,804 | 6,300 |
| | <u>260,058</u> | <u>253,737</u> | <u>644,383</u> |

6. Property

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 23,301 | 19,650 | 23,031 |
| Consultancy and Contract Services | 53,150 | - | 35,791 |
| Cyclical Maintenance Provision | 28,604 | 65,000 | 99,804 |
| Grounds | 30,670 | 21,000 | 22,096 |
| Heat, Light and Water | 33,777 | 25,000 | 31,136 |
| Rates | - | 500 | 276 |
| Repairs and Maintenance | 50,400 | 35,900 | 57,324 |
| Use of Land and Buildings | 959,789 | 785,000 | 866,793 |
| Security | 2,663 | 7,500 | 3,226 |
| Employee Benefits - Salaries | 69,523 | 71,500 | 92,229 |
| | <u>1,251,877</u> | <u>1,031,050</u> | <u>1,231,706</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 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 312,220 | 426,773 | 435,754 |
| Short-term Bank Deposits | 379,050 | 270,572 | 268,072 |
| Cash equivalents and bank overdraft for Cash Flow Statement | <u>691,270</u> | <u>697,345</u> | <u>703,826</u> |

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

Of the \$312,220 Cash and Cash Equivalents, \$185,351 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 building. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 9,495 | 43,448 | 43,448 |
| Receivables from the Ministry of Education | 40,391 | - | - |
| Interest Receivable | 3,975 | 1,682 | 1,682 |
| Teacher Salaries Grant Receivable | 202,661 | 219,858 | 219,858 |
| | <u>256,522</u> | <u>264,988</u> | <u>264,988</u> |
| Receivables from Exchange Transactions | 13,470 | 45,130 | 45,130 |
| Receivables from Non-Exchange Transactions | 243,052 | 219,858 | 219,858 |
| | <u>256,522</u> | <u>264,988</u> | <u>264,988</u> |

9. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|----------------|----------------|------------|------------------|----------------|
| 2023 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 74,243 | 4,852 | - | - | (5,295) | 73,800 |
| Furniture and Equipment | 616,998 | 39,914 | (1,002) | - | (92,354) | 563,556 |
| Information and Communication Technology | 87,229 | 121,292 | (4,180) | - | (42,602) | 161,739 |
| Leased Assets | 46,554 | 12,753 | (805) | - | (21,624) | 36,878 |
| Library Resources | 6,252 | 1,257 | (498) | - | (876) | 6,135 |
| Balance at 31 December 2023 | 831,276 | 180,068 | (6,485) | - | (162,751) | 842,108 |

The net carrying value of equipment held under a finance lease is \$36,878. (2022: \$46,554)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no 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 \$ | 2023 Accumulated \$ | 2023 Net Book \$ | 2022 Cost or \$ | 2022 Accumulated \$ | 2022 Net Book \$ |
|---|-----------------------|---------------------------|------------------------|-----------------------|---------------------------|------------------------|
| Building Improvements | 464,990 | (391,190) | 73,800 | 460,138 | (385,895) | 74,243 |
| Furniture and Equipment | 1,115,663 | (552,107) | 563,556 | 1,083,203 | (466,205) | 616,998 |
| Information and Communication Technology | 325,530 | (163,791) | 161,739 | 238,826 | (151,597) | 87,229 |
| Leased Assets | 66,966 | (30,088) | 36,878 | 65,966 | (19,412) | 46,554 |
| Library Resources | 26,899 | (20,764) | 6,135 | 27,861 | (21,609) | 6,252 |
| Balance at 31 December | 2,000,048 | (1,157,940) | 842,108 | 1,875,994 | (1,044,718) | 831,276 |

10. Accounts Payable

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Creditors | 49,083 | 264,713 | 264,713 |
| Accruals | 8,402 | 8,558 | 8,558 |
| Employee Entitlements - salaries | 206,791 | 219,858 | 219,858 |
| Employee Entitlements - leave accrual | 24,867 | 27,834 | 27,834 |
| | 289,143 | 520,963 | 520,963 |
| Payables for Exchange Transactions | 289,143 | 520,963 | 520,963 |
| | 289,143 | 520,963 | 520,963 |

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | 3,647 | - | - |
| Other Revenue in Advance | - | 35,610 | 35,610 |
| | 3,647 | 35,610 | 35,610 |

12. Provision for Cyclical Maintenance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 193,319 | 193,319 | 136,868 |
| Increase to the Provision During the Year | 28,604 | 65,000 | 99,804 |
| Use of the Provision During the Year | (70,787) | | (43,353) |
| Other Adjustments | - | - | - |
| Provision at the End of the Year | 151,136 | 258,319 | 193,319 |
| Cyclical Maintenance - Current | 20,571 | - | 73,000 |
| Cyclical Maintenance - Non Current | 130,565 | 258,319 | 120,319 |
| | 151,136 | 258,319 | 193,319 |

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024 . This plan is based on the schools 10 Year Property plan. The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

13. 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 | 22,004 | 6,858 | 21,162 |
| Later than One Year and no Later than Five Years | 23,160 | 2,742 | 30,715 |
| Later than Five Years | - | - | - |
| Future Finance Charges | (4,076) | - | (5,756) |
| | 41,088 | 9,600 | 46,121 |
| Represented by | | | |
| Finance lease liability - Current | 19,289 | 16,000 | 17,957 |
| Finance lease liability - Non current | 21,799 | 13,500 | 28,164 |
| | 41,088 | 29,500 | 46,121 |

14. 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 \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|---|------------------|------------------------|-------------------------|----------------|---|------------------------|
| Block 3/8 Create Outside Learning Space | <i>completed</i> | 987 | - | - | (987) | - |
| Totals | | <u>987</u> | <u>-</u> | <u>-</u> | <u>(987)</u> | <u>-</u> |

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

| | 2022 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|-----------------------------------|------------------|------------------------|-------------------------|-----------------|---|------------------------|
| SIP Heat Pumps | <i>completed</i> | (5,584) | 3,748 | | 1,836 | - |
| Block 3/8 Create Outside Learning | <i>completed</i> | 2,272 | 33,394 | (34,679) | - | 987 |
| Totals | | <u>(3,312)</u> | <u>37,142</u> | <u>(34,679)</u> | <u>1,836</u> | <u>987</u> |

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

987

-

987

15. 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.

(2022: There were no related party transactions).

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

| | 2023 Actual \$ | 2022 Actual \$ |
|--|----------------------|----------------------|
| <i>Board Members</i> Remuneration | 4,330 | 3,335 |
| <i>Leadership Team</i> Remuneration Full-time equivalent members | 416,539 2 | 413,730 3 |
| Total key management personnel remuneration | <u>420,869</u> | <u>417,065</u> |

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance 1 member and Property 1 members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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 | 180 - 190 |
| Benefits and Other Emoluments | 3 - 4 | 4 - 5 |
| Termination Benefits | - | - |

Principal 2

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 | 40 - 50 | - |
| Benefits and Other Emoluments | 1 - 2 | - |
| Termination Benefits | - | - |

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 |
|-----------------------|--------------------|--------------------|
| 120 - 130 | - | 1 |
| 110 - 120 | 2 | - |
| 100 - 110 | 5 | 4 |
| | <u>7.00</u> | <u>5.00</u> |

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

17. Compensation and Other Benefits Upon Leaving

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

| | 2023 Actual | 2022 Actual |
|------------------|----------------|----------------|
| Total | \$0 | \$0 |
| Number of People | - | - |

18. Contingencies

There are no contingent liabilities and no contingent assets 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.

19. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had no capital commitments.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board had no operating commitments.

(Operating commitments at 31 December 2022: nil)

20. 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 | 691,270 | 697,345 | 703,826 |
| Receivables | 256,522 | 264,988 | 264,988 |
| Total Loans and Receivables | 947,792 | 962,333 | 968,814 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 289,143 | 520,963 | 520,963 |
| Finance Leases | 41,088 | 29,500 | 46,121 |
| Total Financial Liabilities Measured at Amortised Cost | 330,231 | 550,463 | 567,084 |

21. Events After Balance Date

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

22. 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 WEST HARBOUR SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of West Harbour School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, 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 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 22/8/24. 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

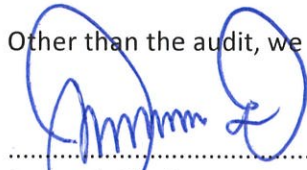
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance: Progress Against Targets and Evaluation and Analysis of the school's students' progress and achievement

| Annual Target/Goals: As per the annual implementation plan | | | | |
|---|---|--|--|---|
| 1. Junior Literacy: i) 80% of Year 2 and 3 students will achieve BSLA proficiency levels 2-4 ii) Tier 2 students (Year 2, 2022) will decrease by 50% | Senior Literacy: i) Reduce the number of Y4 & 5 students achieving Below or Well Below NZ Curriculum expectations ii) Vocabulary: <ul style="list-style-type: none"> • Y6: Vocab (STAR 4) from 39% - 65% • Y7 Vocab (STAR 4) to 70% • Y7 Reading Comp (STAR 3) to 60% | Mathematics: i) Increase the number of students achieving At or Above NZ Curriculum expectations to 55% | | |
| Student Progress and Achievement for 2023 This evaluation and analysis shows how all your students have progressed and achieved over the last year. | | | | |
| Number of student achieving at/above NZ curriculum levels at the end of Term 3 2023 was: <ul style="list-style-type: none"> • Reading: 44.4% • Writing: 41.3% Junior Literacy: i) 61.1% of students are working At/Above (BSLA) compared to 31.7% of those same students working At/Above according to the colour wheel/NZC expectations NO data was available for Y3 students for BSLA, however 45.1% of students were working At/Above according to the colour wheel/NZC expectations ii) No data was available to determine the number of Year 3 students on Tier 2 The absence of OTJs for students in the 2022 year make it impossible to determine if the number of students working towards NZ Curriculum expectations has reduced. STAR assessments were not completed in Term 3 of 2023, therefore it is not possible to determine if the above targets were achieved. The discrepancy between BSLA data and Colour Wheel data is cause for concern, and requires further inquiry. This will become a focus in 2024. | | Number of students achieving at/above NZ curriculum levels at the end of Term 3 2023 was 37.7%. | | |
| Commentary 2023 was a year of change for West Harbour School, with a new principal beginning in Term 4. There has been a greater reliance across the school on tool-based assessments (e.g., PAT, eAsTTLe) when making judgements on student rates of progress, and there has been no consistent approach across the school in making, moderating and recording Overall Teacher Judgements (OTJ) in ways that are easily accessible. Ensuring that these tool-based assessments have been undertaken has also been a challenge across the school, therefore with such a lack of data available, it has been difficult to ascertain the progress made by students in the 2023 school year. What we have been able to provide is an OTJ for all students enrolled at the end of Term 3 of 2023, which was collated from student achievement reports that were made available to whanau. Going forward, it is absolutely crucial for the school to develop and maintain systems and processes for making, moderating and recording overall judgements of student rates of progress, and that this be prioritised in the 2024 annual plan. This focus requires an examination of the range and sources of assessment information used to determine student rates of progress. Consistency in these practices is required to ensure that assessment information is available, valid and reliable; that it gives an accurate picture of how well the school is identifying, responding to and meeting the learning needs of <u>all</u> students. The timing of assessments being undertaken/made and the timeframe of reporting to whanau must also be examined to ensure student rates of progress and achievement reflect a full year of learning. | | | | |
| b) To promote the wellbeing of ākongā and our learning community c) To develop culturally appropriate and responsive professionals and environments | | | | |
| Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal. | What did we achieve? What were the outcomes of our actions? What impact did our actions have? | Evidence This is the sources of information the board used to determine those outcomes. | Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them. | Planning for next year – where to next? 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. |
| Action 1 Develop learning programs that will engage our ākongā and enhance their learning outcomes <ul style="list-style-type: none"> • Wider range of learning experiences • Professional Learning & Development (PLD) for leaders and teachers • Ensure all Kaiako focus in increasing personal levels of Te Reo and Tikanga Māori • Recognise and celebrate the identities, cultures and languages of our students | <ul style="list-style-type: none"> • All Y0-4 teachers have completed BSLA micro-credentials through Canterbury University • Extended Maths No Problem (MNP) across Year 2-4 classes • Implementing/trialling a variety of online tools to support student achievement • Specialist mathematics teacher to work in Y 7&8 area for 2023 • Celebrated language weeks • Strengthened the Tu Fa'atasi culture group | <ul style="list-style-type: none"> • End of Term 3 Overall Teacher Judgements, informed by: <ul style="list-style-type: none"> ○ Tool-based assessments ○ Teacher observation (both formal, e.g., running records, and informal, e.g., anecdotal notes) • Staff evaluations of 2023 annual plan | <ul style="list-style-type: none"> • The assessment load on teachers, particularly with BSLA was high; many teachers considered this load unachievable under current conditions. • Tier 2 support was compromised due to the teacher responsible having to be utilized to cover teacher leave. • The need to protect learning time – evaluating external programs/opportunities in relation to the benefit to student learning outcomes. • Teachers see the value in the BSLA program and the impact it has on student learning, however challenges in the load this presents (comments as above) • Timing of reporting to whanau/community, i.e., reporting on term 4 progress in the progress report written in term 1 of the following year • BSLA program supported Year 3 and 4 students with lower levels of literacy. • Lack of resources/reading material for senior literacy, especially for students who currently have lower levels of capability in this area. • While students enjoyed having access to online learning tools, e.g., maths buddy etc) and it has increased participation and engagement it is difficult to identify the impact on student learning that these tools have. | <ul style="list-style-type: none"> • Address the amount of discretionary leave taken by teachers – amounted to 113 days in 2023. • Address the assessment load on teachers across the school and consistency of messaging and expected practices in this area. • Broaden learning opportunities for students beyond 'school gates'. • Balancing PLD load for teachers, especially those new into the profession • Incorporating assessment practices efficiently and seamlessly in learning programs (alignment between load - see above comment - and learning design). • Staff PLD opportunities in Te Reo me ona Tikanga Māori |

| 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 <ul style="list-style-type: none"> Think about both where you have exceeded your targets or not yet met them. | 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> |
|--|--|--|---|--|
| Action 2 Encourage ākongā to take greater ownership of their learning <ul style="list-style-type: none"> Having high expectation of our ākongā | | | <ul style="list-style-type: none"> Consistency in understanding across of the school of what agency is and what it looks like for teachers <u>and</u> for students | <ul style="list-style-type: none"> Strengthening formative assessment across the school |
| Action 3 Develop ākongā self-regulation skills and strategies <ul style="list-style-type: none"> Maintaining a well-being focussed approach through PB4L Supporting staff to maintain a work-life balance Supporting effective transitions within and across learning environments for ākongā | <ul style="list-style-type: none"> Daily use of RESET across many classrooms (Year 2-6) All staff have completed the physical restraint module | | <ul style="list-style-type: none"> We are noticing an increasing number of students arriving at school with social/emotional needs that we are not fully equipped to respond to Inconsistencies in monitoring/follow up/feedback on programs & PLD that has been implemented, and in consultation processes | <ul style="list-style-type: none"> Develop programs, provide teacher & Learning Assistant PLD and tap into external agencies to develop our collective capability to manage the increasingly diverse needs of our learners. Strengthening internal referral processes to ensure support for students (and teachers) is quickly identified, accessed, and implemented. Establishing effecting transition programs on entry and exit from school, and between year levels that set students (and their teachers) up for success |
| Action 4 Work reciprocally with whānau to develop productive partnerships <ul style="list-style-type: none"> Supporting whānau in their understanding of NZ Curriculum and its expectations Developing effective whānau support networks | <ul style="list-style-type: none"> Use of seesaw to connect with whānau (junior school) Whānau hui around BSLA and MNP | | <ul style="list-style-type: none"> Lower levels of attendance at Student Led Conferences – tended to be in the older year levels. Possibly a miscommunication with whānau as to the purpose of these conferences? | <ul style="list-style-type: none"> Examine opportunities for connection with whānau – e.g., build on success of seesaw from junior school. PLD for teachers and leaders around building educationally powerful relationships with whānau Strengthen lines of communication with whānau, identifying broader opportunities to communicate beyond traditional modes. Tapping into our community for support, e.g., language weeks Promote the use of online learning tools, e.g., Maths Buddy, for whānau to use at home. |

How we have given effect to Te Tiriti o Waitangi

As a board, we have given effect to Te Tiriti o Waitangi in the following ways:

- a) We have used one of our Within School Teachers, provided through our Kahui Ako – Te Kahui o Tiriwā – to create a cultural leadership position within our school. This leader worked across our school to:
 - a. Establish and revitalise Te Reo me ona Tikanga Māori across our staff. We used the Te Reo PAT assessment to identify levels of teacher competency. Additionally, many teachers also sought their own PLD in this space. This has supported the use of Te Reo Māori in classrooms
 - b. Develop our tikanga – powhiri, mihi whakatau, paepae whakatau, in consultation with members of our Māori community
 - c. Establish a connection with our local mana whenua. The board has signed a memorandum of agreement with Te Kawerau a Maki, demonstrating our commitment to working alongside our local mana whenua to inform our curriculum and practices across our school
 - d. Nurture our connection with our local marae, Te Piringatahi o te Maungarongo Marae through our presence at hui, and commitment to supporting their initiatives, which are focussed on promoting the wellbeing of our whanau, whenua and hāpori
- b) Our school has continued to strengthen our Tu Fa’atasi culture group who regularly perform within our wider North West community. Participation in this group occurs during the school day (as opposed to breaktimes), and forms a key part of the curriculum these students experience at West Harbour School.

As a board, we acknowledge that we are in the early stages of our journey to understand our responsibilities in this space, and are committed to ensuring that we fully enact Te Tiriti o Waitangi within our school community.

Statement of compliance with employment policy

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

| Reporting on the principles of being a Good Employer | |
|---|---|
| <p>How have you met your obligations to provide good and safe working conditions?</p> | <p><i>By following all policies and guidelines, as well as legislative requirements. We are also working with ERO who oversee our systems</i></p> |
| <p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p> | <p><i>We have a specific policy for EEO and this is adhered to whenever we employ new staff. All school policies are regularly reviewed through School Docs</i></p> <p><i>By following our policy</i></p> |
| <p>How do you practise impartial selection of suitably qualified persons for appointment?</p> | <p><i>Depending on the level of the position, an appointments panel is selected. CVs and application letters are all read and taken into account when selecting the short-list of candidates</i></p> |
| <p>How are you recognising,</p> <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? | <p><i>Through following the Education and Training Act 2020: Te Tiriti o Waitangi</i></p> |
| <p>How have you enhanced the abilities of individual employees?</p> | <p><i>Opportunities for professional development are available to all staff, and we have developed a professional growth cycle.</i></p> <p><i>Other opportunities, such as team leader, unit holder units, delegated responsibilities; Kahui roles - Within School Lead</i></p> |

| | |
|--|---|
| How are you recognising the employment requirements of women? | <i>Women are very well represented at West Harbour School and throughout the leadership structure</i> |
| How are you recognising the employment requirements of persons with disabilities? | <i>Should this arise (as in the past) we ensure that all requirements are followed. The school already has ramps and other assistance for disabled people</i> |

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

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

Kiwisport Funding

REPORT ON KIWI SPORT 2022

Budget: \$7134.56

Spent: \$8805.86

Kiwi sport funding at West Harbour School in the past has been used in a number of ways. We have used it for:

- transporting students to sports events,
- paying tournament entry fees,
- venue hire
- tournament referees

The school did top up this fund in order to deliver the quality sporting opportunities we wanted to provide for our students. West Harbour School remained committed to supporting our students to compete at a variety of sporting codes throughout 2023.