

WAKEFIELD SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 3234

Principal: Peter Verstappen

School Address: Edward Street
Wakefield 7025

School Phone: (03) 541 8332

Members of the Board

Name	Position	Term Expired/ Expires
Ryan Edwards	Chair Person	Ápril 2022
Peter Verstappen	Principal ex Officio	
Sonia Emerson	Parent Representative	Ápril 2022
Brad Pyers	Parent & Maori Representative	Ápril 2022
Lea Galvin	Parent Representative	Ápril 2022
Dane Boswell	Parent Representative	Ápril 2022
Scott Mackenzie	Staff Representative	Ápril 2022

Accountant / Service Provider: CES
89 Nazareth Avenue
Christchurch

WAKEFIELD SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

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

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Wakefield School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Ryan Edwards

Peter Verstappen

Full Name of Presiding Member

Full Name of Principal

DocuSigned by:
Ryan Edwards
C0180360E960434

Signature of Presiding Member

DocuSigned by:
Peter Verstappen
80C12D71EECB46C

Signature of Principal

30 May 2022

30 May 2022

Date:

Date:

Wakefield School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,197,479	510,141	2,279,874
Locally Raised Funds	3	73,814	47,900	73,988
Interest Income		477	700	1,118
		<u>2,271,770</u>	<u>558,741</u>	<u>2,354,980</u>
Expenses				
Locally Raised Funds	3	28,157	11,500	30,831
Learning Resources	4	1,585,755	236,769	1,515,114
Administration	5	132,003	124,699	114,432
Finance		789	-	1,160
Property	6	491,010	145,704	528,506
Depreciation	11	67,061	50,387	67,360
		<u>2,304,775</u>	<u>569,059</u>	<u>2,257,403</u>
Net Surplus / (Deficit) for the year		(33,005)	(10,318)	97,577
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(33,005)</u>	<u>(10,318)</u>	<u>97,577</u>

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

Wakefield School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		432,860	435,000	331,965
Total comprehensive revenue and expense for the year		(33,005)	(10,318)	97,577
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,318
Equity at 31 December		399,855	424,682	432,860
Retained Earnings		399,855	424,682	432,860
Equity at 31 December		399,855	424,682	432,860

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.

Wakefield School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	186,259	142,723	356,777
Accounts Receivable	8	123,910	98,973	98,973
GST Receivable		(5,354)	(28,093)	-
Prepayments		-	2,064	2,064
Inventories	9	804	1,285	1,285
Investments	10	51,010	50,806	-
		356,629	267,758	459,099
Current Liabilities				
GST Payable		-	-	28,093
Accounts Payable	12	157,575	122,287	122,291
Revenue Received in Advance	13	13,347	71	71
Provision for Cyclical Maintenance	14	23,857	9,898	9,898
Painting Contract Liability	15	12,055	14,559	14,559
Finance Lease Liability	16	12,102	30,628	18,487
Funds held for Capital Works Projects	17	50,373	-	155,067
		269,309	177,443	348,466
Working Capital Surplus/(Deficit)		87,320	90,315	110,633
Non-current Assets				
Property, Plant and Equipment	11	340,078	381,025	381,026
		340,078	381,025	381,026
Non-current Liabilities				
Provision for Cyclical Maintenance	14	26,600	41,801	41,801
Painting Contract Liability	15	-	4,857	4,857
Finance Lease Liability	16	943	-	12,141
		27,543	46,658	58,799
Net Assets		399,855	424,682	432,860
Equity		399,855	424,682	432,860

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

Wakefield School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		536,178	510,141	566,831
Locally Raised Funds		74,587	47,900	83,575
Goods and Services Tax (net)		(22,739)	-	25,494
Payments to Employees		(405,096)	(204,349)	(372,893)
Payments to Suppliers		(148,372)	(317,187)	(203,327)
Interest Paid		(789)	-	(1,160)
Interest Received		477	700	1,334
Net cash from/(to) Operating Activities		34,246	37,205	99,854
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		7,257	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(31,370)	(45,386)	(34,492)
Purchase of Investments		(208)	(50,806)	
Net cash from/(to) Investing Activities		(24,321)	(96,192)	(34,492)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,318
Finance Lease Payments		(17,583)	-	(18,299)
Painting contract payments		(7,361)	-	15,319
Funds Administered on Behalf of Third Parties		(104,693)	(155,067)	162,537
Net cash from/(to) Financing Activities		(129,637)	(155,067)	162,875
Net increase/(decrease) in cash and cash equivalents		(119,712)	(214,054)	228,237
Cash and cash equivalents at the beginning of the year	7	356,777	356,777	128,540
Cash and cash equivalents at the end of the year	7	186,259	142,723	356,777

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.

Wakefield School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Wakefield 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

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.

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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 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.

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, 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.

q) Borrowings

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

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

r) 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.

s) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	411,172	401,641	473,428
Teachers' Salaries Grants	1,292,772	-	1,241,599
Use of Land and Buildings Grants	365,308	-	463,553
Other MoE Grants	98,759	91,500	79,251
Other Government Grants	29,468	17,000	22,043
	2,197,479	510,141	2,279,874

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	28,427	23,000	24,629
Fees for Extra Curricular Activities	15,886	9,000	16,200
Trading	8,462	3,900	4,494
Fundraising & Community Grants	-	-	22,980
Other Revenue	21,039	12,000	5,685
	73,814	47,900	73,988
Expenses			
Extra Curricular Activities Costs	20,316	8,500	7,185
Trading	1,525	-	627
Fundraising and Community Grant Costs	6,868	3,000	11,350
Other Locally Raised Funds Expenditure	(552)	-	11,669
	28,157	11,500	30,831
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	45,657	36,400	43,157

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	13,510	22,608	15,485
Information and Communication Technology	3,075	6,900	1,269
Library Resources	591	400	457
Employee Benefits - Salaries	1,564,636	200,861	1,493,464
Staff Development	3,943	6,000	4,439
	1,585,755	236,769	1,515,114

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,759	4,300	5,077
Board Fees	3,020	4,350	2,965
Board Expenses	3,996	3,500	3,302
Communication	3,977	3,900	4,165
Consumables	3,447	3,600	4,043
Operating Lease	263	13,000	205
Other	19,282	17,765	14,212
Employee Benefits - Salaries	85,255	68,484	78,403
Insurance	9,004	5,800	2,060
	132,003	124,699	114,432

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,300	7,000	8,461
Consultancy and Contract Services	18,226	18,000	17,438
Cyclical Maintenance Provision	6,352	16,000	(61,994)
Grounds	12,961	16,300	12,616
Heat, Light and Water	25,309	25,000	21,135
Repairs and Maintenance	7,891	12,400	19,397
Use of Land and Buildings	365,308	-	463,553
Employee Benefits - Salaries	48,663	51,004	47,900
	491,010	145,704	528,506

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

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	136,105	122,641	305,971
Short-term Bank Deposits	50,154	20,082	50,806
Cash and cash equivalents for Statement of Cash Flows	186,259	142,723	356,777

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

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	27,160	14,657	14,657
Teacher Salaries Grant Receivable	96,750	84,316	84,316
	<u>123,910</u>	<u>98,973</u>	<u>98,973</u>
Receivables from Exchange Transactions	27,160	14,657	14,657
Receivables from Non-Exchange Transactions	96,750	84,316	84,316
	<u>123,910</u>	<u>98,973</u>	<u>98,973</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	804	1,285	718
School Uniforms	-	-	567
	<u>804</u>	<u>1,285</u>	<u>1,285</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	51,010	50,806	-
	<u>51,010</u>	<u>50,806</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	171,438	-	-	-	(4,839)	166,599
Furniture and Equipment	129,555	14,955	-	-	(31,337)	113,173
Information and Communication Technology	21,691	8,729	-	-	(9,765)	20,655
Leased Assets	28,787	-	-	-	(17,403)	11,384
Library Resources	29,555	2,170	259	-	(3,717)	28,267
Balance at 31 December 2021	<u>381,026</u>	<u>25,854</u>	<u>259</u>	<u>-</u>	<u>(67,061)</u>	<u>340,078</u>

The net carrying value of equipment held under a finance lease is \$11,384 (2020: \$28,787)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	241,964	(75,365)	166,599	241,964	(70,526)	171,438
Furniture and Equipment	306,348	(193,175)	113,173	727,333	(597,778)	129,555
Information and Communication T	55,733	(35,078)	20,655	299,250	(277,559)	21,691
Leased Assets	108,606	(97,222)	11,384	108,606	(79,819)	28,787
Library Resources	115,089	(86,822)	28,267	122,549	(92,994)	29,555
Balance at 31 December	827,740	(487,662)	340,078	1,499,702	(1,118,676)	381,026

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	35,754	9,570	9,571
Accruals	6,155	(3,283)	6,953
Banking Staffing Overuse	-	-	3,221
Employee Entitlements - Salaries	96,697	97,000	84,272
Employee Entitlements - Leave Accrual	18,969	19,000	18,274
	157,575	122,287	122,291
Payables for Exchange Transactions	157,575	122,287	122,291
	157,575	122,287	122,291

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	13,347	71	71
	13,347	71	71

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	51,699	51,699	143,571
Increase/ (decrease) to the Provision During the Year	(1,242)	-	(77,313)
Use of the Provision During the Year	-	-	(14,559)
Provision at the End of the Year	50,457	51,699	51,699

Cyclical Maintenance - Current	23,857	9,898	9,898
Cyclical Maintenance - Term	26,600	41,801	41,801
	<u>50,457</u>	<u>51,699</u>	<u>51,699</u>

15. Painting Contract Liability

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Due within one year	12,055	14,559	14,559
Due after one year	-	4,857	4,857
	<u>12,055</u>	<u>19,416</u>	<u>19,416</u>

In 2020 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a four year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings including regular maintenance. The agreement has an annual commitment of \$14,559. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	12,395	19,968	19,648
Later than One Year and no Later than Five Years	976	12,000	12,141
Future Finance Charges	(326)	(1,340)	(1,160)
	<u>13,045</u>	<u>30,628</u>	<u>30,629</u>
Represented by			
Finance lease liability - Current	12,102	30,628	18,488
Finance lease liability - Term	943	-	12,141
	<u>13,045</u>	<u>30,628</u>	<u>30,629</u>

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.

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block D Upgrade	14,652	-	-	-	14,652
SIP	140,415	40,773	(145,467)	-	35,721
Totals	<u>155,067</u>	<u>40,773</u>	<u>(145,467)</u>	<u>-</u>	<u>50,373</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

50,373

Funds Due from the Ministry of Education

-

50,373

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block D Upgrade	(9,631)	88,882	(64,599)	-	14,652
SIP	-	142,953	(2,538)	-	140,415
					-
Totals	(9,631)	231,835	(67,137)	-	155,067

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.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,020	2,965
<i>Leadership Team</i>		
Remuneration	333,574	351,385
Full-time equivalent members	3	3
Total key management personnel remuneration	336,594	354,350

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	-	-

Other Employees

No other employees received remuneration greater than \$100,000.

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) Project for Block D Upgrade as agent for the Ministry of Education. A balance of \$14,652 was brought forward from the previous year which remains the balance at the end of 2021; and

(b) SIP Project work as agent for the Ministry of Education. A balance of \$140,415 was brought forward from the previous year of which payments of \$186,187 were recorded on the project during the year.

(Capital commitments at 31 December 2020: \$155,067)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	186,259	142,723	305,971
Receivables	123,910	98,973	98,973
Investments - Term Deposits	51,010	50,806	50,806
Total Financial assets measured at amortised cost	<u>361,179</u>	<u>292,502</u>	<u>455,750</u>

Financial liabilities measured at amortised cost

Payables	157,575	122,287	122,291
Finance Leases	13,045	30,628	30,628
Painting Contract Liability	12,055	19,416	19,416
Total Financial Liabilities Measured at Amortised Cost	<u>182,675</u>	<u>172,331</u>	<u>172,335</u>

24. Events After Balance Date

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

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

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Wakefield School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

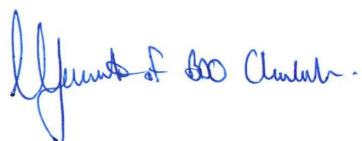
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'Warren Johnstone'.

Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand



Analyses of Variance
Student Achievement Targets 2021

Teaching and Learning Improvement Plan - Mathematics

Strategic Goal

To accelerate the progress of all students below the expected curriculum level in mathematics.

Annual Goal

To accelerate progress and achievement in mathematics for all students that were below the expected curriculum level for their time at school or year group at the end of 2021.

Annual Target

To increase the percentage of students at the expected curriculum level by the end of 2021.

Of the 57 students (still at WS) below the expected curriculum level in 2021, 40 students (70%) remain below and 17 students (30%) are now at or above the expected curriculum level.

At the end of 2020 there were 73% of students at or above the expected curriculum level in mathematics.

At the end of 2021, there are 72% of students at or above the expected curriculum level in mathematics.

Key Improvement Strategies

When	What (examples)	Who?	How?	Indicators of Progress	EOY Comments
Term 1-4	Students have an increased enjoyment when doing mathematics.	Teachers	Remove all stressful testing situations. Problems based on their real life circumstances. Problems/learning	Students have a positive attitude about mathematics. Students see the relevance of maths	Karearea spent less time on 'maths' as a stand alone subject and more time on using maths within other activities, e.g. rockets.

			around topics of interest at the time		In Toroa, problems were personalised to children's interests/activities, which meant they were more engaged from the beginning (Kent did an awesome job at this).
Term 1-4	Students have a growth mindset	Teachers Students Parents	Teachers to show, revisit and promote the messages from the youcubed growth mindset videos throughout the year Teachers provide activities that are open-ended, low-floor/high ceiling activities	Students are familiar with the messages of the youcubed.org growth mindset videos: https://www.youcubed.org/resources/four-boosting-messages-jo-students/ Speed doesn't matter Struggle and mistakes help you learn Everyone can learn maths to high levels Believe in yourself	We were consciously more positive about everything we do at school and we modeled this to the students which 'rubbed off on the majority of them'. In Toroa, we lived in the learning pit and knew it was okay to be there. Celebrated successes when we climbed out.
Term 1-4	Value and focus on understanding the of concepts in mathematics	Teachers			Part of the maths program.

Term 1-4	Students see themselves as mathematicians.	Teachers	Activities that are achievable to all abilities (like above, open-ended, low-floor/high ceiling activities) Children are taught how to think, talk and write like a mathematician. Children are taught the building blocks of maths knowledge, used by all mathematicians		Part of the maths program. In Toroa we used mixed-ability and random grouping simultaneously to allow all children the opportunity to contribute/lead.
Term 1-4	Students see connections to the world around them and mathematics.	Teachers	Ensure maths is at times integrated with other learning areas and topics of high interest	Students can identify the mathematics in 'their world'.	
Term 1-4	Students have a means of improving their understanding in mathematics in a relatively independent way	Maths leader Teachers Students Parents	Continue to purchase Symphony Maths licence for the whole school. Daily opportunities for sustained maths practice applying maths knowledge.		Symphony maths was continued in Karearea for half of the year which was beneficial during lockdown. Creating a list of approved maths websites would be just as beneficial -

					encourage teachers to avoid 'maths games' websites like prodigy, etc and focus on specific games to go alongside teaching.
Term 1-4	Classrooms have a range of materials that support the visual nature of mathematics.	Maths leader Teachers	Continue to use the balance of the maths budget to stock equipment in classrooms.	Classrooms are well stocked with appropriate materials.	Maths equipment is well stocked across the school.
Term 1	Class teachers are fluent with who are their 'at risk' students.	Maths leader	Create a 2021 'at risk' sheet so teachers are made aware of students at risk within their team.	Tracking sheet is up to date and everyone is aware of it.	Teachers aware of their at risk students. Data readily available to them on etap.
Term 1 & ongoing each term	Class teachers keep the well-being of their students at the forefront of their mind when planning their programme.	Class teachers	Teachers have identified all their priority students & noted the strategies they intend to use to support these students.		Part of the well-being focus.

Term 2/4		Leadership	Ensure mixed ability groupings are present within the classroom Remove 'achievement in mathematics' focus in the report format		Report format discussed and to be modified with the help of Kerry.
Term 1-4	Mixed ability groups where it will support children	Teachers			
Monitoring Teachers will assess 'at risk' students and monitor their progress over the course of the year. Teachers record their data/observations on etap.					
Resourcing Maths assets budget Numeracy budget					More than sufficient

Teaching and Learning Improvement Plan - Reading

Strategic Goal

To accelerate the progress of all students below the expected curriculum level in reading.

Annual Goal

To accelerate progress and achievement in reading for all students that were below the expected curriculum level for their time at school or year group at the end of 2021.

Annual Target

To increase the percentage of students at the expected curriculum level by the end of 2021.

Of the 59 students (still at WS) below the expected curriculum level in 2020, 45 students (76%) remain below and 14 students (24%) are now at or above the expected curriculum range.

At the end of 2020 there were 72% of students at or above the expected curriculum level in reading.

At the end of 2021, there are 74% of students at or above the expected curriculum level in reading.

Key Improvement Strategies

When

What (examples)

Who

Indicators of Progress

EOY Comments

<p>Term 1 - 4</p>	<p>Priority students will be supported by the class teacher using a range of strategies and resources.</p> <p>Priority students will receive additional support either within class or through withdrawal for individualised programmes.</p> <p>See list below of programmes accessed by different priority students across the school.</p>	<p>Class teachers</p>	<p>Teacher Aide time allocated according to need.</p> <p>Additional reading support programmes running smoothly.</p>	<ul style="list-style-type: none"> • Some disruption due to August Lockdown - this appears to have the biggest impact on our struggling readers. These students are the most challenging for parents to support at home. Our experience is that many of these students get no reading practice if there is a Lockdown & this slows progress over the year. • Reading Recovery continued to be delivered by Loren Richards, with places available for 4 students at a time. 10 students accessed Reading Recovery during the year: 2 referred to RTLit, 5 discontinued successfully, 1 'paused' due to emotional / behavioural issues resulting in refusal to engage, 2 carrying over to 2022, 0 left the school. • Phonics support - provided good benefit for 17 students. • Forbes Robinson Reading programme - focus on reading comprehension for 27 students - student results showed that the majority of students had made progress whilst on the programme, many made accelerated progress. • Multi-lit • Holiday reading challenges (each holiday) - again very good take up at Y 1- 3 level. • Summer reading programme - 27 students signed up for the 2020-21 programme. Of those students only 16 actually attended the library sessions. 9 students made 3 or 4 visits, 6 students made
-------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------	----------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>1 or 2 visits, 2 students made just 1 visit, 11 did not attend at all. Decision was to just run a holiday reading challenge over the 2021 - 22 summer.</p> <ul style="list-style-type: none"> • Core 5 - Used with groups of children within each class in Totara. Very beneficial but does need TA and teacher support. • Epic - online levelled books. Used with groups of children within each class in Totara. Very beneficial but does need TA and teacher support. <p>Most TA time was allocated to named children this year & some to specific programmes. Priority learners in Y2 were targeted with additional TA support, due to individuals in this cohort with very high emotional / behavioural needs. This was funded by the BoT.</p>
Term 1 & ongoing each term	Class teachers are fluent with who are their 'at risk' students.	Class teachers	Teachers have identified all their 'at risk' students & noted the strategies they intend to use to support these students.	<p>Teachers were very aware of their 'at risk' students & how they were supporting these students.</p> <p>NE teachers observe that many students are beginning school with lower levels of emergent literacy skills, and with lower oral language competence than previously. Much discussion about how we adapt our teaching to support these needs.</p>

Term 1-4	Ensure reading is a priority subject and that it doesn't get pushed out of the way when other events come up.	Leadership Team	Instructional reading or personalised reading is part of the team programme at least 4 times a week for all priority students, and there are opportunities for reading practice every day.	<p>Reading remained a priority in the curriculum.</p> <p>Decision taken to make reading the curriculum review focus over the next 2 years.</p> <p>Unfortunately buddy reading was unable to take place for much of the year due to the Level 2 Covid restrictions.</p>
Term 1-4	Motivation to read is encouraged through offering variety in instructional reading texts & material available in the library.	Class teachers, library manager, literacy leader	Texts that cater for the interests & reading levels of all students. Student & teacher input into library purchasing.	<p>Senior reading literature sets moved into the library - these can now be promoted to chn & teachers more easily.</p> <p>Library focus on purchasing Junior Non-Fiction, Te Reo, books reflecting family diversity, NZ Aotearoa history.</p>
Term 1-4	<p>Ensure staff and students are aware of the range of reading resources that we have available in our school - both information texts & fiction texts and topic sets.</p> <p>Continue to extend the book stock as the budget allows.</p>	Library / learning centre manager & literacy leader	Promotion of these resources both to staff & students. (Library displays, staff meeting promotion, relevant book boxes made available to students).	<p>Promotion in the staffroom - displays & speed meeting.</p> <p>Promotion by Kathy A to the students & staff - especially Senior Reading sets.</p> <p>Reorganisation of reading sets by TAs. Now easier to access. TAs are increasingly aware of the books we have in our resources. Audit of reading sets & sharing of doc.</p>

<p>Monitoring</p> <p>Teachers will assess 'at risk' students and monitor their progress over the course of the year.</p> <p>Teachers record their data/observations on etap.</p>	<p>Discussions with teachers throughout the year about strategies to support some priority students.</p>
<p>Resourcing</p> <ul style="list-style-type: none"> • literacy budget • SEN budget 	<p>Literature budget focus on purchase of v. early level readers as we are finding many students are beginning school with less emergent literacy skills so need to work longer at this level.</p> <p>Also PM reader sets that reflect Aotearoa culture.</p>
<p>Range of Programmes</p> <ul style="list-style-type: none"> • high frequency word cards with TA • reading pack with TA (phonics for reading) • Additional phonics support • Reading Recovery • Core 5 • Multi-Lit • Forbes Robinson (comprehension strategies) • RTLB 	

Teaching and Learning Improvement Plan - Writing

Strategic Goal

To accelerate the progress of all students below the expected curriculum level in writing.

Annual Goal

To accelerate progress and achievement in writing for all students that were below the expected curriculum level for their time at school or year group at the end of 2021.

Annual Target

To increase the percentage of students at the expected curriculum level by the end of 2021.

Of the 64 students (still at WS) below the expected curriculum level in 2020, 41 students (64%) remain below and 23 students (36%) are now at or above the expected curriculum range.

At the end of 2020 there were 69% of students at or above the expected curriculum level in writing.

At the end of 2021, there are 69% of students at or above the expected curriculum level in writing.

Key Improvement Strategies				
When	What (examples)	Who	Indicators of Progress	EOY Comments
Term 1 - 4	<p>Priority students will be supported by the class teacher using a range of strategies and resources.</p> <p>Priority students will receive additional support within class. A very small number of junior students will receive additional support through withdrawal for an individualised phonics programme.</p>	<p>SENCo</p> <p>Class teachers</p> <p>TA</p>	<p>Teacher Aide time allocated according to need.</p> <p>Individualised phonics programme running & accessed by students most needing support with this aspect of their writing.</p>	<p>17 children accessed the individualised phonics programme with a TA this year.</p> <p>Most TA time was allocated to named children this year. Additional TA time was paid for by the BoT to support Y2 students with high level emotional / behaviour needs. This time was often used to support literacy activities with other students in the class whilst the teacher supported the high needs student(s).</p>
Term 1 & ongoing each term	Class teachers are fluent with who are their 'at risk' students.	Class teachers	Teachers have identified all their 'at risk' students & noted the strategies they intend to use to support these students.	<p>Teachers were very aware of their 'at risk' students & how they were supporting these students.</p> <p>NE teachers observe that many students are beginning school with lower levels of emergent literacy skills, and with lower oral language competence than previously. Much discussion about how we adapt our teaching to support these needs.</p>

Term 1-4	Ensure writing is a priority subject and that it doesn't get pushed out of the way when other events come up.	Teachers Leadership Team	Students write every day for a sustained period (appropriate to age & development).	<p>Writing remained a priority within the daily timetable for all teams.</p> <p>In the junior syndicate, writing always takes place daily during a timetabled slot.</p> <p>'Foundation literacy skills' are also specifically taught (phoneme segmentation, phoneme / letter correspondence letter formation, Essential List spelling words. Most junior children are motivated by the progress they see themselves making with these writing 'tools'.</p> <p>This does not exclude additional writing happening at other times.</p> <p>In the senior syndicate, students worked for shorter, more intensive bursts on writing. Less time was spent on 'writing' as a subject (rather than informally within a subject like science). This meant more enjoyment for struggling writers which meant more engagement.</p> <p>Less scaffolding meant more accountability. Senior teachers felt that the students made more progress with this approach.</p>
Term 1-4	Use writing contexts that support / interest priority learners.	Literacy leader with input from all staff.	Writing is integrated across the curriculum.	This has become standard across all teams.

<p>Monitoring</p> <p>Teachers will assess 'at risk' students and monitor their progress over the course of the year.</p> <p>Teachers record their data/observations on etap.</p>	
<p>Resourcing</p> <ul style="list-style-type: none"> • literacy budget • SEN budget 	<p>Reading resources continued to be a priority this year in response to consultation with teachers.</p>
<p>Range of Programmes</p> <ul style="list-style-type: none"> • 1:1 phonics support • Core 5 • RTLB • Reading Recovery 	



Statement of Kiwisport Funding 2021

In 2021 Wakefield School received \$3,620.97 in Kiwisport funding. These funds contributed to the employment of a sports coordinator for 8 hours per week (a total cost of \$7,925.00 in 2021). The sports coordinator was responsible for organising school-wide fitness, PE and sports programmes, in conjunction with teaching staff and external providers.

Peter Verstappen

Principal

28 April 2022

