

WAVERLEY PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2478
Principal:	Timothy Marriott
School Address:	1 Gloag Street, Waverley, 4510
School Postal Address:	1 Gloag Street, Waverley, 4510
School Phone:	06 346 5087
School Email:	secretary@waverleyprimary.co.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Sophie Lance	Chairperson	Elected	Jun 2022
Rita Ellis	Chairperson	Elected	Jun 2020
Tim Marriott	Principal	ex Officio	
Clive Rennie	Principal	ex Officio	Jun 2020
Kerri McColl	Principal	ex Officio	Jan 2020
Cameron Bradnock	Parent Rep	Elected	Jun 2022
Karley Amon	Parent Rep	Elected	Jun 2022
Chris Koubaridis	Parent Rep	Elected	Jun 2022
Marewa Edwards	Parent Rep	Co-opted	Jun 2022
Dianne Sanson	Staff Rep	Appointed	Jun 2022

Accountant / Service Provider: Education Services Ltd



WAVERLEY PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Waverley Primary School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Daphne Cameron Lence

Full Name of Board Chairperson

Timothy Marriott

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

21 May 2021

Date:

21 May 2021

Date:



Waverley Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	974,049	1,062,741	1,055,992
Locally Raised Funds	3	46,494	11,200	41,436
Interest income		2,688	1,500	960
Gain on Sale of Property, Plant and Equipment		1,711	-	-
		<u>1,024,942</u>	<u>1,075,441</u>	<u>1,098,388</u>
Expenses				
Locally Raised Funds	3	13,174	9,500	21,464
Learning Resources	4	651,709	734,291	755,180
Administration	5	148,063	134,302	128,914
Finance		1,968	1,038	1,699
Property	6	172,459	179,802	147,328
Depreciation	7	36,973	32,448	37,722
Loss on Disposal of Property, Plant and Equipment		2,825	-	186
		<u>1,027,171</u>	<u>1,091,381</u>	<u>1,092,493</u>
Net Surplus / (Deficit) for the year		(2,229)	(15,940)	5,895
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(2,229)</u>	<u>(15,940)</u>	<u>5,895</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.

Waverley Primary School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		400,113	392,721	390,351
Total comprehensive revenue and expense for the year		(2,229)	(15,940)	5,895
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,867
Equity at 31 December	22	397,884	376,781	400,113
Retained Earnings		397,884	376,781	400,113
Equity at 31 December		397,884	376,781	400,113

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.

Waverley Primary School Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	52,332	26,583	95,563
Accounts Receivable	9	64,408	54,069	42,564
GST Receivable		13,013	-	11,744
Prepayments		6,940	6,267	6,900
Inventories	10	2,430	2,208	2,337
Investments	11	67,921	63,848	65,303
Funds owed for Capital Works Projects	16	8,350	-	-
		215,394	152,975	224,411
Current Liabilities				
GST Payable		-	10,244	-
Accounts Payable	13	114,619	90,010	144,099
Provision for Cyclical Maintenance	14	15,733	350	-
Finance Lease Liability - Current Portion	15	6,711	13,665	11,567
Funds held for Capital Works Projects	16	-	-	14,991
		137,063	114,269	170,657
Working Capital Surplus/(Deficit)		78,331	38,706	53,754
Non-current Assets				
Property, Plant and Equipment	12	358,478	347,531	375,084
		358,478	347,531	375,084
Non-current Liabilities				
Provision for Cyclical Maintenance	14	27,125	-	24,467
Finance Lease Liability	15	11,800	9,456	4,258
		38,925	9,456	28,725
Net Assets		397,884	376,781	400,113
Equity		397,884	376,781	400,113

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

Waverley Primary School Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		305,389	272,320	313,976
Locally Raised Funds		46,494	11,200	41,436
Goods and Services Tax (net)		(1,269)	-	(21,988)
Payments to Employees		(176,537)	(136,574)	(177,624)
Payments to Suppliers		(124,750)	(234,898)	(147,082)
Cyclical Maintenance Payments in the year		(49,420)	(66,500)	(14,002)
Interest Paid		(1,968)	(1,038)	(1,699)
Interest Received		2,688	1,500	1,662
Net cash from/(to) Operating Activities		627	(153,990)	(5,321)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(7,201)	(10,000)	(11,146)
Purchase of Investments		(2,618)	-	(1,455)
Net cash from/(to) Investing Activities		(9,819)	(10,000)	(12,601)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,867
Finance Lease Payments		(11,790)	(13,078)	(13,324)
Funds Held for Capital Works Projects		(22,249)	-	(80,709)
Net cash from/(to) Financing Activities		(34,039)	(13,078)	(90,166)
Net increase/(decrease) in cash and cash equivalents		(43,231)	(177,068)	(108,088)
Cash and cash equivalents at the beginning of the year	8	95,563	203,651	203,651
Cash and cash equivalents at the end of the year	8	52,332	26,583	95,563

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.



Waverley Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Waverley Primary 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 of Trustees (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 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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 12.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.



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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) 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.

i) Inventories

Inventories are consumable items held for sale and comprise 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) 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.

k) 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:

Buildings	8-40 Years
Building Improvements	8-40 Years
Furniture and Equipment	5-15 Years
Information and Communication	4-5 Years
Motor Vehicles	2-7 Years
Library Resources	8 Years DV
Leased assets held under a Finance Lease	Term of Lease



l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.



o) 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 due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) 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.



u) 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.

v) 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.

w) Budget Figures

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

x) 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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	271,593	248,860	237,092
Teachers' Salaries Grants	554,639	655,191	630,257
Use of Land and Buildings Grants	111,203	135,230	122,970
Resource Teachers Learning and Behaviour Grants	1,438	-	-
Other MoE Grants	29,059	10,960	52,460
Other Government Grants	6,117	12,500	13,213
	<u>974,049</u>	<u>1,062,741</u>	<u>1,055,992</u>

The school has opted in to the donations scheme for this year. Total amount received was \$15,450.

Other MOE Grants total includes additional COVID-19 funding totalling \$3,361 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	25,866	-	1,000
Bequests & Grants	1,150	-	3,135
Activities	3,055	1,600	15,285
Trading	10,887	7,000	9,327
Fundraising	2,769	2,000	12,089
Other Revenue	2,167	-	-
Dental Clinic	600	600	600
	<u>46,494</u>	<u>11,200</u>	<u>41,436</u>
Expenses			
Activities	1,292	3,000	10,812
Trading	11,526	6,500	9,028
Fundraising (Costs of Raising Funds)	356	-	1,624
	<u>13,174</u>	<u>9,500</u>	<u>21,464</u>
<i>Surplus for the year Locally raised funds</i>	<u>33,320</u>	<u>1,700</u>	<u>19,972</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	26,862	14,200	17,407
Library Resources	2,735	100	20
Employee Benefits - Salaries	615,988	710,191	725,588
Staff Development	6,124	9,800	12,165
	<u>651,709</u>	<u>734,291</u>	<u>755,180</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,878	4,878	4,736
Board of Trustees Fees	830	4,000	3,105
Board of Trustees Expenses	6,376	1,600	1,697
Intervention Costs & Expenses	10,566	12,000	1,101
Communication	1,667	1,900	1,652
Consumables	7,048	6,500	8,619
Operating Lease	-	-	585
Other	6,066	7,570	7,170
Employee Benefits - Salaries	96,629	81,574	86,145
Insurance	6,923	7,200	7,024
Service Providers, Contractors and Consultancy	7,080	7,080	7,080
	<u>148,063</u>	<u>134,302</u>	<u>128,914</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	4,269	4,500	4,454
Cyclical Maintenance Expense	25,805	11,222	(34,153)
Grounds	4,059	3,500	3,418
Heat, Light and Water	15,673	14,500	14,023
Rates	442	1,000	796
Repairs and Maintenance	9,813	9,500	30,705
Use of Land and Buildings	111,203	135,230	122,970
Security	1,195	350	300
Consultancy And Contract Services	-	-	4,815
	<u>172,459</u>	<u>179,802</u>	<u>147,328</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings	1,036	914	1,063
Building Improvements	6,194	5,414	6,294
Furniture and Equipment	14,167	12,828	14,913
Information and Communication Technology	4,213	3,687	4,286
Motor Vehicles	874	898	1,044
Leased Assets	9,955	8,181	9,511
Library Resources	534	526	611
	<u>36,973</u>	<u>32,448</u>	<u>37,722</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	9,413	(36,008)	14,913
Bank Call Account	42,919	62,591	80,650
Cash and cash equivalents for Statement of Cash Flows	<u>52,332</u>	<u>26,583</u>	<u>95,563</u>

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



9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Banking Staffing Underuse	25,550	14,131	-
Interest Receivable	-	702	-
Teacher Salaries Grant Receivable	38,858	39,236	42,564
	<u>64,408</u>	<u>54,069</u>	<u>42,564</u>
Receivables from Exchange Transactions	-	702	-
Receivables from Non-Exchange Transactions	64,408	53,367	42,564
	<u>64,408</u>	<u>54,069</u>	<u>42,564</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	545	518	442
Uniforms	1,885	1,690	1,895
	<u>2,430</u>	<u>2,208</u>	<u>2,337</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	67,921	63,848	65,303
Total Investments	<u>67,921</u>	<u>63,848</u>	<u>65,303</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	41,459	-	-	-	(1,036)	40,423
Building Improvements	200,757	-	-	-	(6,194)	194,563
Furniture and Equipment	93,768	7,200	(2,825)	-	(14,167)	83,976
Information and Communication Tech	16,638	-	-	-	(4,213)	12,425
Motor Vehicles	5,824	-	-	-	(874)	4,950
Leased Assets	12,363	15,992	-	-	(9,955)	18,400
Library Resources	4,275	-	-	-	(534)	3,741
Balance at 31 December 2020	375,084	23,192	(2,825)	-	(36,973)	358,478

The net carrying value of equipment held under a finance lease is \$18,400 (2019: \$12,363)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	48,948	(8,525)	40,423
Building Improvements	294,939	(100,376)	194,563
Furniture and Equipment	351,884	(267,908)	83,976
Information and Communication	148,517	(136,092)	12,425
Motor Vehicles	34,350	(29,400)	4,950
Leased Assets	27,934	(9,534)	18,400
Library Resources	61,871	(58,130)	3,741
Balance at 31 December 2020	968,443	(609,965)	358,478

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	42,522	-	-	-	(1,063)	41,459
Building Improvements	207,051	-	-	-	(6,294)	200,757
Furniture and Equipment	103,951	4,916	(186)	-	(14,913)	93,768
Information and Communication Tech	14,693	6,231	-	-	(4,286)	16,638
Motor Vehicles	6,868	-	-	-	(1,044)	5,824
Leased Assets	14,040	7,834	-	-	(9,511)	12,363
Library Resources	4,886	-	-	-	(611)	4,275
Balance at 31 December 2019	394,011	18,981	(186)	-	(37,722)	375,084

The net carrying value of equipment held under a finance lease is \$12,363 (2018: \$14,040)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	48,948	(7,489)	41,459
Building Improvements	294,939	(94,182)	200,757
Furniture and Equipment	408,079	(314,311)	93,768
Information and Communication	148,518	(131,880)	16,638
Motor Vehicles	34,350	(28,526)	5,824
Leased Assets	29,662	(17,299)	12,363
Library Resources	61,871	(57,596)	4,275
Balance at 31 December 2019	1,026,367	(651,283)	375,084



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	22,829	6,524	54,050
Accruals	4,146	4,598	4,736
Employee Entitlements - Salaries	38,858	39,236	42,564
Employee Entitlements - Leave Accrual	48,786	39,652	42,749
	<u>114,619</u>	<u>90,010</u>	<u>144,099</u>
Payables for Exchange Transactions	114,619	90,010	144,099
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>114,619</u>	<u>90,010</u>	<u>144,099</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	24,467	(10,872)	114,628
Increase to the Provision During the Year	18,391	11,222	18,391
Adjustment to the Provision	7,414	-	(52,544)
Use of the Provision During the Year	(7,414)	-	(56,008)
Provision at the End of the Year	<u>42,858</u>	<u>350</u>	<u>24,467</u>
Cyclical Maintenance - Current	15,733	350	-
Cyclical Maintenance - Term	27,125	-	24,467
	<u>42,858</u>	<u>350</u>	<u>24,467</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	8,717	13,665	12,493
Later than One Year and no Later than Five Years	16,663	9,456	4,768
	<u>25,380</u>	<u>23,121</u>	<u>17,261</u>

16. Funds Owed (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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Boiler Stoker	<i>completed</i>	(14,991)	2,676	(17,667)	-	-
SIP Pool Cover & Heating	<i>in progress</i>	-	15,189	(20,591)	-	5,402
SIP Security	<i>in progress</i>	-	29,313	(32,261)	-	2,948
Totals		(14,991)	47,178	(70,519)	-	8,350

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

-
8,350

8,350

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 2 Refurbishment	<i>completed</i>	(95,700)	8,474	(104,174)	-	-
Boiler Stoker	<i>in progress</i>	-	82,582	(67,591)	-	(14,991)
Totals		(95,700)	91,056	(171,765)	-	(14,991)

17. 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.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	11,396	3,105
Full-time equivalent members	0.08	0.04
<i>Leadership Team</i>		
Remuneration	257,077	238,871
Full-time equivalent members	2.71	2.00
Total key management personnel remuneration	268,473	241,976
Total full-time equivalent personnel	2.79	2.04

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2020 Actual \$000	2019 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
<i>Principal A</i>		
Salary and Other Payments	50 - 60	130 - 140
Benefits and Other Emoluments	1 - 2	4 - 5
Termination Benefits	-	-
<i>Principal B</i>		
Salary and Other Payments	60 - 70	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-
<i>Principal C</i>		
Salary and Other Payments	9 - 10	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$21,689 contract for the SIP Pool Cover & Heating as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,189 has been received of which \$20,591 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$33,205 contract for the SIP Security as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,313 has been received of which \$32,261 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: \$91,758).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	52,332	26,583	95,563
Receivables	64,408	54,069	42,564
Investments - Term Deposits	67,921	63,848	65,303
Total Financial assets measured at amortised cost	<u>184,661</u>	<u>144,500</u>	<u>203,430</u>

Financial liabilities measured at amortised cost

Payables	114,619	90,010	144,099
Finance Leases	18,511	23,121	15,825
Total Financial Liabilities Measured at Amortised Cost	<u>133,130</u>	<u>113,131</u>	<u>159,924</u>

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAVERLEY PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Waverley Primary School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants 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 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 21 May 2021. 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.



PO BOX 7144
156 Guyton Street | WHANGANUI

(06) 345 8539

www.silksaudit.co.nz

tanderson@silks.co.nz | ctown@silks.co.nz

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.



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- 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 Novopay 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 Board of Trustees schedule included under the School Directory page, Analysis of Variance and Kiwisport Statement, included as appendices, 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.



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



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 21 May 2021



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(06) 345 8539

www.silksaudit.co.nz

tanderson@silks.co.nz | ctown@silks.co.nz

**INSPIRING TODAY'S
LEARNERS TO THRIVE
IN TOMORROW'S
WORLD**

Analysis of Variance Strategic Goal 1 2020



To foster a shared climate of high expectations and love of learning.

Annual Goals & Targets	Result (Did we achieve it?)	Analysis of Variance (A summary of what happened and why?)	Where to From Here? (Informs next Annual Plan)
<p>Goal 1: Improved student achievement of learners, with a focus on priority learners, enabling greater percentages of students to reach writing curriculum expectation.</p>	<p>No</p>	<ul style="list-style-type: none"> - Implement Accelerated Learning in Literacy (ALL) - occurred in all year 2 - 6 classrooms. (Impacted by COVID school closures) - Teaching As Inquiry carried out by all staff - Internal Evaluation Processes used - Review effectiveness of assessment procedures and writing programme e.g. PaCT Our writing ICan indicator sheets have been highlighted for renewal as they were poor and not useful for the school. - Professional Readings and Reflections around acceleration - all staff read and reflected on Relationship Based Learning – 'Teaching to the North East' by Russel Bishop 	<p>We have highlighted PaCT as a tool that we can use to drive our writing development in 2021. We have been able to access some ALL funding and have the approval from our Ministry Liaison to use the finding in this manner. Writing is again a focus for the 2021 school year. We are hoping that by using the links in the local curriculum, the PaCT tools and Relationship Based Learning Strategies we will have a greater impact on the students writing development.</p>
<p>Goal 2: Continue to review, adapt and improve our local curriculum so that it makes sure every child experiences rich opportunities to learn and progress</p>	<p>No</p>	<ul style="list-style-type: none"> - Develop student speak learning progressions - this has occurred in some of the key competency areas. Continue to work on this in 2021. - Unpack our School Thrive Values. - After community consultation, it became evident that the community wanted to change the core values that were being focused on with the children. The Values are Tiaki, Honour, Respect, Integrity, Versatility, and Excellence. - Review our graduate profile in consultation with all stakeholders - late in the year we consulted our community and have updated our Year 8 graduate profile, which is included in our charter. - Review and refine inquiry learning model - to be completed in 2021. 	<p>There is currently a shell of a local curriculum. The community consultation has happened and we are in the process of preparing a new Charter and Strategic Plan for 2021 – 2023. There will be a large emphasis on writing in 2021 and the local curriculum will help to develop the necessary skills for the children.</p>
<p>Goal 3: Investigate and trial the ways e-learning can positively impact on student achievement</p>	<p>No</p>	<ul style="list-style-type: none"> - The school has used the app Seesaw during Lockdown and it was very effective in the Junior school. There has not been a large buy in from the rest of the school community. For SeeSaw to be effective we need to have more than 90% of our parents connected and using the app regularly. Currently it is being used as a communication device for parents to contact staff at inappropriate hours. - All of the teaching staff have received a formal observation from our WST Hannah Boon. We have unpacked the results of these observations as a staff. This was a very effective and valuable exercise which will be repeated in 2021. - We have completed an audit of the school's IT lease items. A large amount of money was being wasted on resources not being used. - The School website has been given a much needed overhaul and is now showing current data. 	<p>In 2021 we will continue to use our WST teacher to complete impact coaching sessions with each of the teaching staff. We will be breaking down the interviews and observations at staff meetings to ensure that the process is effective and provides opportunity for growth. Monitor and update the school website on a monthly basis. Continue to use the School Facebook page as a communication tool for our parents and wider community. Invite the board to RBL and Impact coaching professional development so they are aware of how the school will benefit from this method of Professional Development In 2021 an important focus will be to investigate and trial the ways e-learning can positively impact on student achievement. Especially considering the impact that the COVID school closures effected students in 2020.</p>

**INSPIRING TODAY'S
LEARNERS TO THRIVE
IN TOMORROW'S
WORLD**


Analysis of Variance Strategic Goal 2 2020

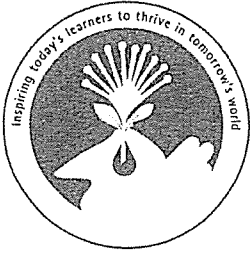
Hauora for Success



Annual Goals & Targets	Result (Did we achieve it?)	Analysis of Variance (A summary of what happened and why?)	Where to From Here? (Informs next Annual Plan)
<p>Goal 1: Professional Development in Relationship based Learning with the aim of accelerating Maori student achievement and achievement of all.</p>	<p>95%</p>	<p>- Timetabled slots in leadership and staff meetings for professional learning - this has occurred on a very regular basis. - Use local Nga Rauru iwi resources - these resources have been used by some teachers in classrooms. - Consult with local iwi about strengthening the local curriculum. - Identify and meet the needs of Maori learners who are working below their expected curriculum level in reading, writing and maths. - Priority students were monitored and included a large number of students who identify as Maori. - In 2020 a member of the community who identifies as Maori was co-opted on to the board as a community liaison person.</p>	<p>In 2021, continue to build on staff knowledge and capability of tikanga, te reo etc. through regular, timetabled slots in staff meetings. This is now an embedded process, so would not require an annual goal. It would be important to continue monitoring the progress and achievement of Maori students on a regular basis, using the Relationship Based Learning (RBL) A.R.E.A process. An RBL Guiding Coalition will need to be investigated, set up and utilised on a regular basis. They would monitor progress of all students and make decisions around next steps. They could also collaborate with other schools who have similar priorities. In 2021 consult with the school's Maori community when developing policies, plans and targets to improve the progress and achievement of Maori students is due. Use the assistance of the Community Liaison person to gain the perspective of our Maori Community Continue to work with the local Kohanga Reo and the Wider Iwi to strengthen the school's Maori practices in Te Reo and Tikanga. Grow and develop our local curriculum so it shares a Maori Perspective.</p>
<p>Goal 2: Promote wellbeing for all students and respond to specific wellbeing concerns and issues.</p>	<p>100%</p>	<p>Involved in Kahui Ako Culture Counts/RBL Professional Development - Hannah Boon is our Within School teacher and has been leading the organisation of Impact Coaching and related resources for Waverley Primary School. Hannah is very proficient with the Relationship Based Learning (RBL) tool and how to use this with other teachers and for professional learning and development. During 2020, the Wellbeing@School survey has been completed with staff and year 4 - 8 students. There are five data areas, which are: school-wide climate and practices, teaching and learning, community partnerships, pro-social student culture and strategies and aggressive student culture. Our data has been reported to the Board and the Ministry of Education.</p>	<p>In 2021 it will be important to continue to use the Wellbeing@School website/toolkit, which is designed to support schools to engage with the school community in a process of self-review. Our 2020 data shows that the following points should be a priority for 2021.</p> <ol style="list-style-type: none"> 1) Everyone knows the school rules about behaviour. 2) All students feel safe at school. 3) All students treat each other with respect. 4) Students understand what bullying is and know how to act appropriately if needed. <p>In 2021 we need to strengthen the students' knowledge of the new School Values. These will form the platform of our behaviour management program which is closely linked to Relationship Based Learning rather than PB4L In 2021 there is one teachers who is accredited as an Impact Coach. This teacher will need to provide professional learning opportunities for all staff members and carrying out classroom observations and coaching conversations using the RBL profile on a regular basis. We will need to investigate the possibility of having other teacher become accredited Impact Coaches.</p>
<p>Goal 3: Maintain Positive Behaviour for Learning School Wide (PB4L-SW)</p>	<p>100%</p>	<p>- PB4L was considered to be a program that historically was not being governed effectively. In 2020 the school made the decision to focus more on Relationship Based Learning. While there are many similarities to both programmes the RBL seems to be working more effectively for our students and community. The school conducted community consultation to investigate the values that the community considered important to them and</p>	<p>In 2021 the school will need to focus on improving attendance for all students. There are a large number of students within the school that have attendance percentages with 70% or less which is of a great concern. COVID closures and lockdown levels did attribute to these percentages dramatically. It is important to ensure that the students continue to gain understanding and knowledge of the new school THRIVE values.</p>

		their children. We rebranded the schools values using the Acronym THRIVE.	
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INSPIRING TODAY'S LEARNERS TO THRIVE IN TOMORROW'S WORLD		Analysis of Variance Strategic Goal 3 2020		
		Adapt and Strengthen Community Engagement		
Annual Goals & Targets	Result (Did we achieve it?)	Analysis of Variance (A summary of what happened and why?)	Where to From Here? (Informs next Annual Plan)	
Goal 1: Ensure all learners make at least one year of progress in one year	Not Achieved	- While the achievement data for many of the children was exceptional there were a number of students that did not make one years' worth of progress in all areas. - COVID Closures may have had a severe impact on the development of many of our learners. Assessment practices were strengthened throughout the year	The students need to continue to ensure that they are tracked and all priority students are identified early in 2021. The school will be installing a google sheets document to track all student progress in Reading Writing and Mathematics Funding will be applied for, for those students who meet the requirements. The Annual goals will be focused around writing which is the area that our students require the most development	
Goal 2: Analyse assessment, reporting and communication methods.	Yes	- Community consultation was conducted about the schools strategic direction and the schools new THRIVE values. - Student Led Conferences were held during the school year. These proved to be very effective and were well received from the parents and community. The Community received a survey about the EOTC activities the school completes during the year. - Facebook is proving to be a very effective communication tool for our parents. - The Reporting structure for the end of year reports was changed and updated to reflect the new school values and better reflect the Key Competencies of the NZC - School Website was overhauled	We need to continue the good work already established in 2020. This includes to survey our community about the direction of the school. Create a database that tracks all students in Mathematics, Reading and Writing. In this database we can easily identify and monitor Priority Students Conduct Student led conferences in Term 3	
Goal 3: Strengthen connections within the community	Yes	- Members of the school staff went to a variety of community meetings where the school had an interest, Such as innovative Streets meetings. - The School has completed a lot of valid and effective community consultation throughout the year. The voice of the students and their parents has had a large impact on the schools strategic direction. The School Roll has increased by approximately 40% Since September. The community is showing a lot of faith in the school.	Continue to build on the relationships that we have formed this year. Including the relationship with the Business Round Table and the Lions Club. Use the school Website and the Facebook page to promote the school and continue the growth of the school roll. Strengthen the relationship with the Local Kohanga Reo and the NgaRauru Iwi. Utilise these relationships to develop a local curriculum that reflects the schools new THRIVE Values.	



Waverley Primary School

Gloag St
Waverley

Ph: 06 346 5087

E-mail contact: secretary@waverleyprimary.co.nz
principal@waverleyprimary.co.nz

STATEMENT OF KIWISPORT FUNDING 2020

Our Kiwi-sport funding was put towards providing a range of Physical Education lessons and Teacher Professional Development through Sport Wanganui for students in years of 1-8 and all teachers at Waverley Primary School. These students then utilized the skills taught in a range of interschool situations.

A proportion of the funding was used to purchase sports equipment for all pupils.

A further proportion helped with travel to get to and from the interschool activities in both Hawera and Wanganui.
