



**WINDSOR NORTH
SCHOOL**

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	3967
Principal:	Debbie Dickson
School Address:	91 Chelmsford Street, Windsor, Invercargill, 9810
School Phone:	03 217 8819
School Email:	office@windsornorth.school.nz

WINDSOR NORTH SCHOOL

Annual Report - For the year ended 31 December 2021

Index

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

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

1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 16	Notes to the Financial Statements

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

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

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

Independent Auditor's Report	
------------------------------	--

Windsor North 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.

Nic Raines

Full Name of Presiding Member

Nic Raines

Signature of Presiding Member

27-Apr-2022

Date:

Debbie Dickson

Full Name of Principal

Debbie Dickson

Signature of Principal

28-Apr-2022

Date:

Windsor North School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Krista Sim	Presiding Member	Elected	Sep 2022
Andrew Smith	Principal ex Officio		Aug 2021
Debbie Dickson	Principal ex Officio		
Nic Raines	Parent Representative	Elected	Sep 2022
Nathan Burdon	Parent Representative	Elected	Sep 2022
Michelle Fowler-Stevenson	Parent Representative	Elected	Sep 2022
Belinda Shuttleworth	Parent Representative	Elected	Sep 2022
Jan Forde	Staff Representative	Elected	Sep 2022

Windsor North School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,479,573	2,375,880	2,693,215
Locally Raised Funds	3	71,443	99,050	98,395
Interest Income		5,968	4,000	8,380
Other Revenue		4,329	-	-
		2,561,313	2,478,930	2,799,990
Expenses				
Locally Raised Funds	3	27,427	48,220	36,071
Learning Resources	4	1,792,646	1,566,340	1,785,150
Administration	5	103,462	84,252	114,138
Finance		1,429	-	1,553
Property	6	452,835	619,405	654,060
Depreciation	11	63,160	60,000	70,939
Loss on Disposal of Property, Plant and Equipment		383	-	2,144
		2,441,342	2,378,217	2,664,055
Net Surplus / (Deficit) for the year		119,971	100,713	135,935
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		119,971	100,713	135,935

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

Windsor North 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		793,313	793,313	657,378
Total comprehensive revenue and expense for the year		119,971	100,713	135,935
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,849	-	-
Equity at 31 December		923,133	894,026	793,313
Retained Earnings		923,133	894,026	793,313
Equity at 31 December		923,133	894,026	793,313

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.

Windsor North School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	178,472	268,847	181,002
Accounts Receivable	8	142,603	115,166	115,166
GST Receivable		11,552	6,768	6,768
Prepayments		5,342	6,608	6,608
Inventories	9	724	580	580
Investments	10	629,771	338,691	338,691
Funds owing for Capital Works Projects	16	-	13,500	13,500
		968,464	750,160	662,315
Current Liabilities				
Accounts Payable	12	197,846	152,771	152,771
Revenue Received in Advance	13	13,842	861	861
Provision for Cyclical Maintenance	14	2,667	15,985	40,525
Finance Lease Liability	15	11,009	12,576	12,576
Funds held for Capital Works Projects	16	140,539	-	-
		365,903	182,193	206,733
Working Capital Surplus/(Deficit)		602,561	567,967	455,582
Non-current Assets				
Property, Plant and Equipment	11	428,148	443,210	448,410
		428,148	443,210	448,410
Non-current Liabilities				
Provision for Cyclical Maintenance	14	89,886	111,842	105,370
Finance Lease Liability	15	17,690	5,309	5,309
		107,576	117,151	110,679
Net Assets		923,133	894,026	793,313
Equity		923,133	894,026	793,313

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

Windsor North School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		581,925	505,880	575,110
Locally Raised Funds		78,657	99,050	99,354
Goods and Services Tax (net)		(4,784)	-	(825)
Payments to Employees		(292,337)	(194,250)	(241,786)
Payments to Suppliers		(212,875)	(272,035)	(200,519)
Interest Received		5,085	4,000	9,192
Net cash from/(to) Operating Activities		155,671	142,645	240,526
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(16,098)	(54,800)	(49,179)
Purchase of Investments		(291,080)	-	(8,490)
Net cash (to)/from Investing Activities		(307,178)	(54,800)	(57,669)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,849	-	-
Finance Lease Payments		(10,613)	-	(15,138)
Funds Administered on Behalf of Third Parties		149,741	-	(13,500)
Net cash from/(to) Financing Activities		148,977	-	(28,638)
Net (decrease)/increase in cash and cash equivalents		(2,530)	87,845	154,219
Cash and cash equivalents at the beginning of the year	7	181,002	181,002	26,783
Cash and cash equivalents at the end of the year	7	178,472	268,847	181,002

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.

Windsor North School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial 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.

1.3. Revenue Recognition**Government Grants**

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

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

Teachers Salaries Grants are recorded as revenue when the School has the rights to the funding in the salary period 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.

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. 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.

1.9. Investments

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

1.10. 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	5-34 years
Furniture and equipment	2-15 years
Information and communication technology	4-15 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment

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 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.

1.12. Accounts Payable

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

1.13. Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

1.14. 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.

1.15. 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).

1.16. Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

1.17. 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 finance leases.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	498,639	457,880	512,464
Teachers' Salaries Grants	1,526,075	1,400,000	1,605,242
Use of Land and Buildings Grants	359,784	470,000	512,863
Other MoE Grants	70,932	48,000	62,646
Other Government Grants	24,143	-	-
	<u>2,479,573</u>	<u>2,375,880</u>	<u>2,693,215</u>

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	18,503	49,500	47,948
Fees for Extra Curricular Activities	13,163	24,200	14,950
Trading	2,571	2,550	2,479
Fundraising and Community Grants	8,152	5,300	8,462
Other Revenue	29,054	17,500	24,556
	<u>71,443</u>	<u>99,050</u>	<u>98,395</u>
Expenses			
Extra Curricular Activities Costs	25,106	45,920	33,575
Trading	2,321	2,300	2,496
	<u>27,427</u>	<u>48,220</u>	<u>36,071</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>44,016</u>	<u>50,830</u>	<u>62,324</u>

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	61,792	69,140	54,404
Equipment Repairs	-	-	5,383
Information and Communication Technology	486	-	-
Employee Benefits - Salaries	1,730,368	1,497,200	1,725,363
	<u>1,792,646</u>	<u>1,566,340</u>	<u>1,785,150</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,155	3,200	3,196
Board Fees	2,580	2,800	3,075
Board Expenses	4,359	3,700	3,165
Communication	3,191	3,150	3,183
Consumables	1,875	2,510	1,409
Operating Lease	104	4,300	245
Other	2,613	2,410	1,823
Employee Benefits - Salaries	74,379	50,850	87,993
Insurance	5,550	6,332	6,142
Service Providers, Contractors and Consultancy	4,656	5,000	3,907
	<u>103,462</u>	<u>84,252</u>	<u>114,138</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,582	6,800	6,350
Consultancy and Contract Services	25,262	24,500	24,205
Cyclical Maintenance Provision	(16,342)	22,257	17,959
Grounds	5,439	5,400	6,010
Heat, Light and Water	19,479	23,500	19,757
Rates	2,970	3,000	3,026
Repairs and Maintenance	7,097	17,748	17,596
Use of Land and Buildings	359,784	470,000	512,863
Employee Benefits - Salaries	43,564	46,200	46,294
	<u>452,835</u>	<u>619,405</u>	<u>654,060</u>

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 land and buildings used by 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	178,472	268,847	181,002
Cash and cash equivalents for Statement of Cash Flows	<u>178,472</u>	<u>268,847</u>	<u>181,002</u>

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

Of the \$178,472 Cash and Cash Equivalents, \$159,903 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	10,096	-	-
Receivables from the Ministry of Education	97	-	-
Interest Receivable	1,416	533	533
Teacher Salaries Grant Receivable	130,994	114,633	114,633
	<u>142,603</u>	<u>115,166</u>	<u>115,166</u>
Receivables from Exchange Transactions	11,512	533	533
Receivables from Non-Exchange Transactions	131,091	114,633	114,633
	<u>142,603</u>	<u>115,166</u>	<u>115,166</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	724	580	580
	<u>724</u>	<u>580</u>	<u>580</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	629,771	338,691	338,691
Total Investments	<u>629,771</u>	<u>338,691</u>	<u>338,691</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Building Improvements	300,148	-	-	-	(23,111)	277,037
Furniture and Equipment	91,544	6,862	-	-	(12,545)	85,861
Information and Communication Technology	22,557	6,720	-	-	(10,290)	18,987
Textbooks	74	874	-	-	(239)	709
Leased Assets	18,235	25,083	-	-	(14,574)	28,744
Library Resources	15,852	3,742	(383)	-	(2,401)	16,810
Balance at 31 December 2021	448,410	43,281	(383)	-	(63,160)	428,148

The net carrying value of equipment held under a finance lease is \$28,744 (2020: \$18,235)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	590,525	(313,488)	277,037	630,411	(330,263)	300,148
Furniture and Equipment	371,729	(285,868)	85,861	333,633	(242,089)	91,544
Information and Communication Technology	103,153	(84,166)	18,987	103,756	(81,199)	22,557
Textbooks	1,594	(885)	709	720	(646)	74
Leased Assets	47,040	(18,296)	28,744	45,533	(27,298)	18,235
Library Resources	44,967	(28,157)	16,810	42,246	(26,394)	15,852
Balance at 31 December	1,159,008	(730,860)	428,148	1,156,299	(707,889)	448,410

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	17,643	12,337	12,337
Accruals	5,825	5,709	5,709
Banking Staffing Overuse	21,580	-	-
Employee Entitlements - Salaries	146,367	125,411	125,411
Employee Entitlements - Leave Accrual	6,431	9,314	9,314
	197,846	152,771	152,771
Payables for Exchange Transactions	197,846	152,771	152,771
	197,846	152,771	152,771

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	13,842	861	861
	13,842	861	861

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	145,895	145,895	127,936
Increase/ (decrease) to the Provision During the Year	25,237	22,257	22,257
Adjustment to the Provision	(41,579)	-	(4,298)
Use of the Provision During the Year	(37,000)	(40,325)	-
Provision at the End of the Year	92,553	127,827	145,895
Cyclical Maintenance - Current	2,667	15,985	40,525
Cyclical Maintenance - Term	89,886	111,842	105,370
	92,553	127,827	145,895

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	12,744	13,553	13,553
Later than One Year and no Later than Five Years	19,503	5,624	5,624
Future Finance Charges	(3,548)	(1,292)	(1,292)
	<u>28,699</u>	<u>17,885</u>	<u>17,885</u>
Represented by:			
Finance lease liability - Current	11,009	12,576	12,576
Finance lease liability - Term	17,690	5,309	5,309
	<u>28,699</u>	<u>17,885</u>	<u>17,885</u>

16. 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 \$
Carpark & Frontage Project #20-030	(13,500)	225,017	(60,308)	-	151,209
Accessibility Upgrade Project # 2021-36	-	-	(10,670)	-	(10,670)
Totals	<u>(13,500)</u>	<u>225,017</u>	<u>(70,978)</u>	<u>-</u>	<u>140,539</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	151,209
Funds Due from the Ministry of Education	(10,670)
	<u>140,539</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Carpark & Frontage Project #20-030	-	-	(13,500)	-	(13,500)
Boiler	-	8,861	(8,861)	-	-
Totals	<u>-</u>	<u>8,861</u>	<u>(22,361)</u>	<u>-</u>	<u>(13,500)</u>

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 Principal, Assistant Principals and Syndicate Leader.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,580	3,075
<i>Leadership Team</i>		
Remuneration	438,613	448,912
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	441,193	451,987

There are six members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year, as well as 1 extraordinary meeting held as part of the recruitment process for a new Principal.

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	30 - 40	150 - 160
Benefits and Other Emoluments	1 - 10	1 - 10
Termination Benefits	0 - 0	0 - 0

Principal 2

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	70 - 80	0 - 0
Benefits and Other Emoluments	1 - 10	0 - 0
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2.00	-
110 - 120	1.00	-
	3.00	-

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:

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

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The School has contracted for a Carpark and Frontage development project. The total cost of the project is estimated to be \$284,173. The project is funded by the Ministry of Education to an amount of \$250,173 with the BOT agreeing to fund a further \$34,000 by way of Donation. An amount of \$225,017 has been received from the Ministry for this project, of which \$73,808 has been spent on the project by balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	178,472	268,847	181,002
Receivables	142,603	115,166	115,166
Investments - Term Deposits	629,771	338,691	338,691
Total Financial assets measured at amortised cost	950,846	722,704	634,859

Financial liabilities measured at amortised cost

Payables	197,846	152,771	152,771
Finance Leases	28,699	17,885	17,885
Total Financial liabilities measured at amortised Cost	226,545	170,656	170,656

23. Events After Balance Date

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

24. Comparatives

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

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.

Analysis of Variance Reporting

School Name:	 Windsor North School	School Number:	3967																
Strategic Aim:	The Windsor North School Board and Teaching Staff are dedicated in ensuring all students will progress and achieve through quality teaching and learning, safe environments and positive relationships.																		
Annual Aim:	We identified the need to implement specific strategies to support learning shift within the development of Mathematics. This included: <ul style="list-style-type: none"> specific resources and learning systems around the development of ensuring students had strong basic facts understanding basic facts cards professional learning and training for staff with the introduction of Alim (Accelerated Learning in Mathematics). The focus was developing robust evaluative procedures and looking at professional practices on acceleration strategies. 																		
Target Groups:	Mathematics Year 1 and 3 students who were Below the Expected Curriculum Level at the end of 2020 will make accelerated progress by the end of 2021.																		
Baseline Data:	<table border="1"> <tr> <td>Year 1 Data (2020)</td> <td>Year 2 and Year 3 Data (2020)</td> </tr> <tr> <td>11 Students working below in Mathematics</td> <td>14 students working at well below in Mathematics</td> </tr> <tr> <td>Breakdown Year 2 = 11</td> <td>Breakdown Year 2 = 4 and Year 3 = 10</td> </tr> <tr> <td>Ethnicity</td> <td>Ethnicity</td> </tr> <tr> <td> <ul style="list-style-type: none"> 3 = NZ Maori 7 = NZ European 1=Asian </td> <td> <ul style="list-style-type: none"> 5 = NZ Maori 9 = NZ European </td> </tr> <tr> <td>Gender Males = 2 Females = 9</td> <td>Gender Males = 8 Females = 6</td> </tr> <tr> <td>Baseline Data</td> <td>Baseline Data</td> </tr> <tr> <td> <ul style="list-style-type: none"> All 11 students commenced the year working at Level 1Below. </td> <td> <ul style="list-style-type: none"> 2 student commenced on Set 2 Mult/ Division 6 students commenced on Set 3 Mult/ Division 3 students commenced on Set 3 Add/ Sub 2 students commenced on Set 4 Mult/ Division </td> </tr> </table>			Year 1 Data (2020)	Year 2 and Year 3 Data (2020)	11 Students working below in Mathematics	14 students working at well below in Mathematics	Breakdown Year 2 = 11	Breakdown Year 2 = 4 and Year 3 = 10	Ethnicity	Ethnicity	<ul style="list-style-type: none"> 3 = NZ Maori 7 = NZ European 1=Asian 	<ul style="list-style-type: none"> 5 = NZ Maori 9 = NZ European 	Gender Males = 2 Females = 9	Gender Males = 8 Females = 6	Baseline Data	Baseline Data	<ul style="list-style-type: none"> All 11 students commenced the year working at Level 1Below. 	<ul style="list-style-type: none"> 2 student commenced on Set 2 Mult/ Division 6 students commenced on Set 3 Mult/ Division 3 students commenced on Set 3 Add/ Sub 2 students commenced on Set 4 Mult/ Division
Year 1 Data (2020)	Year 2 and Year 3 Data (2020)																		
11 Students working below in Mathematics	14 students working at well below in Mathematics																		
Breakdown Year 2 = 11	Breakdown Year 2 = 4 and Year 3 = 10																		
Ethnicity	Ethnicity																		
<ul style="list-style-type: none"> 3 = NZ Maori 7 = NZ European 1=Asian 	<ul style="list-style-type: none"> 5 = NZ Maori 9 = NZ European 																		
Gender Males = 2 Females = 9	Gender Males = 8 Females = 6																		
Baseline Data	Baseline Data																		
<ul style="list-style-type: none"> All 11 students commenced the year working at Level 1Below. 	<ul style="list-style-type: none"> 2 student commenced on Set 2 Mult/ Division 6 students commenced on Set 3 Mult/ Division 3 students commenced on Set 3 Add/ Sub 2 students commenced on Set 4 Mult/ Division 																		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Year 2-2021 Focuses</p> <p>Basic Facts Identified needs: Revise Finger patterns and tens frames, Revise Backwards count from 20, Revise 5+ facts, Facts that = 5, Facts to 5, Facts to 5 missing addends, skip counting</p> <p>Strategy identified needs: Using 5+ facts to solve problems, adding and subtracting to 10 using materials</p>	<p>To support understanding and development within learning numbers to 20 and applying numbers we introduced:</p> <ul style="list-style-type: none"> word problems as much as possible with everchanging vocab so students can practise in context the meaning of forward, backwards, skip counting. Paired problem solving <p>To strengthen knowledge</p> <ul style="list-style-type: none"> Have whole class 'maths minutes' during the day - 5 minutes spare so we will ...count forwards/backwards and see what number bell lands on / other quick maths games. <p>Using:</p> <ul style="list-style-type: none"> Reinforcing the use of materials rather than struggling with imaging Basic facts games , constant revision, use of songs 	<p>Findings</p> <p>The development of the Maths knowledge box worked really well and the students improved in mathematical language development</p> <p>Continued practise for some students is still required to ensure they have a deeper understanding of basic facts.</p> <p>The regular 5 minutes a day reinforcing and practising base skills really added value and confidence with students at maths time.</p> <p>Basic facts cards were successful in the home/ school partnership. Dojo points were a great incentive and Study ladder.</p>	<p>Results</p> <p>All 11 students have made progress and moved either within level 1 are towards the end of level 1 in Number.</p> <p>The results concluded that all students have more confidence in using mathematical language when using equipment and can understand how basic facts to 20 work.</p>
<p>Year 4-2021 Focuses</p> <p>2 Cohorts in the development of learning via ALIM Multiplicative thinking</p> <p>Follow process of</p> <ul style="list-style-type: none"> say/read problem make/build draw record solve prove 	<p>The programme focused on front loading our students by teaching them new concepts and revising what they would be learning in their classroom lessons. This gave our students the confidence to achieve and share their knowledge, support other students and make individual gains.</p> <p>Our focus questions were:</p> <ul style="list-style-type: none"> <i>Effectively using equipment/materials to increase student understanding</i> <i>Increasing understanding of maths terms by increased use of mathematical language and student voice</i> 	<p>Findings</p> <p>By using materials for every lesson this meant the children were able to consolidate their understanding and prove and challenge others in their way of mathematical thinking. We also feel as classroom teachers this has improved our personal teaching philosophy towards the benefits of using materials and equipment regularly in class.</p> <p>We found throughout teaching our ALIM group we changed our teaching pedagogy to a problem solving approach. This allowed the students to have more of a voice to explain their mathematical thinking to each other and use multiple</p>	<p>Results</p> <p>All 14 students have made accelerated progress by at least one set (from their targeted maths strand) using the 'Learning Progressions Framework'. 12 students have improved over their level in mathematics (New Zealand Curriculum) during their time throughout the programme.</p> <p>The results concluded that all students have made progress both with their confidence and academics.</p>

strategies to do this. This meant we had an increased student voice and engagement. As teachers we could scaffold them by using a variety of mathematical language and discuss new methods of problem solving.

The focus of our sessions were: open ended questions, use of materials, student voice, cooperative learning, rich tasks and guiding our students to have confidence in themselves to explain their thinking.

Final [select a mathematical aspect]	Initial NZC Level (OTJ)	Final NZC Level (OTJ)
Set 4 - Mult/ Div	Level 1-2	Level 2
Set 4 - Mult/ Div	Level 1-2	Level 2
Set 4 - Mult/ Div	Level 1	Level 2
Set 3 - Mult/ Div	Level 1	Level 1
Set 4 - Mult/ Div	Level 1-2	Level 1
Set 4 - Add/ Sub	End Level 1	Early Level 2
Set 4 - Add/Sub	End Level 1	Early Level 2
Set 5 - Add/ Sub	Early Level 2	Mid Level 2
Set 4 - Add/ Sub	End Level 1	Early Level 2
Set 5 - Mult/ Div	Early Level 2	Level 2
Set 5 - Mult/ Div	Early Level 2	Level 2
Set 5 - Mult/ Div	Early Level 2	Level 2
Set 4 - Mult/ Div	Early Level 2	Level 2
Set 4 - Mult/ Div	Early Level 2	Level 2

Whole School

- Key findings in the amazing positive shifts in Mathematical development within our targeted area of the school was supported by the development of:
 - consistent use of basic facts home learning partnership across the Junior and Middle sections of our school
- 30 minute targeted small group sessions , twice a week for students working on basic facts and number application

Planning for next year:

2021 End of Year Mathematics Data

	Well Below	Below	At	Above
Y0		5%	95%	
Y1	3%	11%	86%	
Y2		4%	92%	4%
Y3	5%		57%	38%
Y4		8%	71%	22%
Y5	4%	13%	64%	18%
Y6		11%	74%	15%
Total pupils	2 %	8 %	74 %	16 %
			90% of students are working At or Above in Mathematics	

Maths (according to gender and ethnicity) (2020/ 2021 EOY data)

	Well Below	Below	At	Above
Girls (172) 2021	3%	8%	74%	15%
Girls (138) 2020	3 %	9 %	83 %	5 %
Boys (165) 2021	1%	7%	75%	17%
Boys (140) 2020	1 %	6 %	82 %	11 %
Maori (73) 2021	3%	5%	81%	11%
Maori (55) 2020	2 %	15 %	78 %	5 %
Pasifika (10) 2021	0%	12%	88%	0%

Pasifika (7) 2020	14 %	86 %
NZ European only (213) 2021	2 %	6 %
NZ European only (182) 2020	2 %	4 %
		88 %
		6 %

Year 4 Next Steps

With the success of seeing accelerated success of the programme we want to be able transfer the small modifications we have made in the programme design and look to develop this across our Level 2 team (Year 3-4). This will grow capacity and coherence of mathematical development within the school. It will also allow students to experience support and positivity about Maths (growth mindset) within their classroom settings.

Our long term intention is to develop the steps of front loading and small snapshot groups across the school.

Year 2 and Year 4

For end of year reporting we have trialled a new reporting format, with the lens of sharing with our students and parents the recognition of effort and attitude students put into their learning, especially the core learning areas.

Effort

An effort rating is based on a scale of 4 shields. The more shields your child has, the greater the effort they are demonstrating the area of learning.



Needs support to focus on their learning, more effort required



Beginning to apply the learning / skills with greater independence, but may require some support to focus



Amount of effort in this area is satisfactory



Consistently apply themselves striving above and beyond expectation


For 2022 we plan to continue to grow this use the shields as another strategy to reflect on their confidence and progress.

Whole School Development

- We have identified we would really like to drill further into our data to ensure students are shifting within their levels and develop support in what we determine is good progress shift over time.
- Development of Assessment capability looking at PLD application mid 2022 with the focus within Mathematics - lens coherence across the school in programme design and assessment capability. Potential to trial and develop programme design using Understand ---Know---Do new framework. Also looking ahead with the developments of NCEA Year 9 entry developments and tracking back to ensure successful transition of our learners.
- Continue to develop Alim within our school and build professional capability within the Kowhai team - aim over 2022 is for all staff to have Alim training in this team.

Analysis of Variance Reporting



School Name:	 Windsor North School	School Number: 3967										
Strategic Aim:	The Windsor North School Board and Teaching Staff are dedicated in ensuring all students will progress and achieve through quality teaching and learning, safe environments and positive relationships.											
Annual Aim:	We identified the need to implement specific strategies to support learning shift within the development of Writing. This included explicit acts of teaching: <ul style="list-style-type: none">• Phonics development• Engagement in writing for boys - Work with students, families/whanau to set goals and identify ways to support students' writing and achievement• mastery of spelling lists• Scaffold skills within punctuation, sentence structure, paragraphing											
Target Groups:	Analysis of school-wide writing data in November 2020 identified there were a number of students at Year 3 who were Well Below and Below the Expected Curriculum Level for Writing.											
Baseline Data:	<table><tr><td>Year 3 Data (2020)</td></tr><tr><td>11 students working at well below in Mathematics</td></tr><tr><td>Breakdown Year 3 = 11</td></tr><tr><td>Ethnicity</td></tr><tr><td>• 2 NZ Maori</td></tr><tr><td>• 2 Asian</td></tr><tr><td>• 7 NZ European</td></tr><tr><td>Gender Males = 7 Females = 4</td></tr><tr><td>Baseline Data</td></tr><tr><td>• Students were well below and working at Level 1 basic. 2 students were working at foundation level</td></tr></table>		Year 3 Data (2020)	11 students working at well below in Mathematics	Breakdown Year 3 = 11	Ethnicity	• 2 NZ Maori	• 2 Asian	• 7 NZ European	Gender Males = 7 Females = 4	Baseline Data	• Students were well below and working at Level 1 basic. 2 students were working at foundation level
Year 3 Data (2020)												
11 students working at well below in Mathematics												
Breakdown Year 3 = 11												
Ethnicity												
• 2 NZ Maori												
• 2 Asian												
• 7 NZ European												
Gender Males = 7 Females = 4												
Baseline Data												
• Students were well below and working at Level 1 basic. 2 students were working at foundation level												

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Year 4</p> <p>Provide opportunities for students to self-assess and set goals in their writing</p> <ul style="list-style-type: none"> Yolanda Phonics programme. Stage 5 quick session with the teacher and then revisit. Dictation Sessions working on Sound development Modelling approximations regularly during shared writing, guided writing, and while conferencing. Praise and show good examples to the class. High interest writing tasks. Bd sample on desk. Lots of sharing via other classes, home, school, Class Dojo etc to provide an audience. Writing spot. T.V. Pencil prizes for great work depending on WALTs. Ambience e.g. dinosaur YouTube 	<p>Dictation sessions really increased students making more accurate spelling approximations that can be decoded by the teacher.</p> <p>Having a beginning, middle and end sounds recorded.</p> <p>Students were also developing better print orientation - Starting at the beginning of the line.</p> <p>With small group sessions students developed more engagement in using classroom writing aides (word charts)</p> <p>Encouraging risk-taking as a normal part of daily writing to increase the amount these children are writing.</p>	<p>Results</p> <p>All 11 students have made progress and</p> <ul style="list-style-type: none"> Overall Year 4 83% achieving At/Above the Expected Curriculum Level (84% in 2020) 27% of all students were achieving below in 2020 at the mid-year assessment in writing All students have made substantial shifts within their level of development. With 100% making 1-2 sublevel shifts The biggest group are our boys working below but have made 1 sub level shift and now are engaged in writing Our Data in Year 3 has shown a decrease towards the end of the year. Covid lockdown has impacted in the writing development 	<p>Next Steps</p> <ul style="list-style-type: none"> Continue to develop phonic sound development with our Year 1-3 group Look at the review process of writing samples - continue to re-look on balance of genre and engagement - we would like to see if we develop quick writes and moderate snappy short stories and see if we develop deeper and more complex writing and sentence structure. Assess not just narrative writing but transactional writing - captions, statements, descriptions and see if we get writer connection.

Planning for next year:

2021 End of Year Writing Data

	Well Below	Below	At	Above
Y0		20%	80%	
Y1		11%	89%	
Y2		10%	84%	6%
Y3	8%	19%	58%	15%
Y4		18%	73%	10%
Y5	4%	13%	70%	12%
Y6	2%	13%	81%	4%
Total pupils 336	3 %	15 %	75 %	8 %
	18%		83% are working at expected level in reading our above	

Writing (according to gender and ethnicity) (2020/ 2021 EOY data)

	Well Below	Below	At	Above
Girls (172) 2021	3%	9%	78%	10%
Girls (138) 2020	4 %	6 %	86 %	4 %
Boys (165) 2021	2%	20%	72%	6%
Boys (140) 2020	1 %	23 %	71 %	5 %
Maori (73) 2021	3%	14%	83%	
Maori (55) 2020	4 %	11 %	84 %	2 %
Pasifika (10) 2021			100%	

Pasifika (7) 2020			100%
NZ European only (213) 2021	2 %	14 %	73 %
NZ European only (182) 2020	2 %	15 %	79 %

- Overall 83% achieving At/Above the Expected Curriculum Level (84% in 2020)
- Most cohorts have at least 82% achieving At/Above the Expected Curriculum

Gender and Ethnicity

- Maori achievement 83% achieving At/Above- over 2021 there has been stability of writing development for Maori with increased numbers
- 100% of Pasifika students achieving at the expected curriculum level
- Girls are achieving just higher than boys in writing

Areas for improvement/consideration for 2022:

- Maori and Boys Achievement as mentioned above in our overall analysis looking at types of text we assess (Narrative v's transactional - connections and engagement for boys).
 - Some wondering to look review as part of the curriculum refresh including:
 - moderation process of writing and use and how many samples have been used for form OTJ
 - student voice involvement in selection of written pieces
 - Developing Quick writes (length v's quality sentences - short and snappy (ALL MOE Project development)
 - Transfer our read and feed concept that is working so well to eat and quick something similar i.e. lets create a snappy adjective sentence on the mystery box item.
 - Introduction of Buddy writing like buddy reading (older students supporting younger students, where older students coach and practice their surface skills - 10 minutes a day
 - I wonder if students are making shifts to get to at from one year to another and then stretching or are they shaky make little shifts in their writing development but manage to maintain at.
 - To help us drill deeper into the data and support shift we could look at adding another focus column especially mid year to see if they do drop back at the start of the year as they move into their new year group and then get to At by the end of the year.
- Continue refinement programme design around surface features and spelling - area of weakness in students writing
 - This will include Jan's sabbatical around Neuro Diverse students and supporting them within their English programme development (Reading/ Writing)
- Y4 & Y6 have been identified as target areas of focus for 2022



Windsor North School

Kiwisport Report 2021

Kiwisport is a Government funded initiative to support students' participation in organised sport. During 2021, the school received Kiwisport funding of \$4856.03 (excluding GST). The funding was spent on:

1. Sports tournament costs:

- Netball
- Golf
- Athletics
- Cross Country

2. Subsidies for students:

- Touch Rugby
- Cricket
- Football
- Waterpolo
- Netball
- Jump Jam
- Camp Columba

3. Sports equipment:

- Hurdles
- Disc Golf Discs
- High Jump pad repairs
- Balls, dive sticks, rose, tunnel
- Active Southland cards

4. Other

- Safety Vests for student Physical Activity Leaders
- Badges for student Physical Activity Leaders
- Whistles for student Playground Buddies

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Windsor North School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 16, 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 28 April 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Analysis of Variance and Kiwisport paragraph information included on page 2 and on pages 17 to 26, 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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand