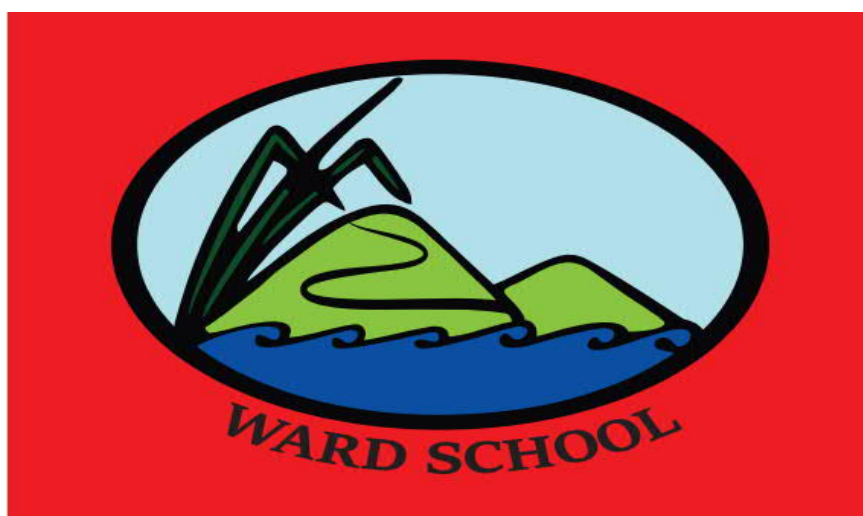


# WARD SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**



Ministry Number:	3067
Principal:	Carey Huria
School Address:	Duncan Street, Ward 7285
School Postal Address:	PO Box 41, Ward 7248
School Phone:	03 575 6837
School Email:	office@ward.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

# WARD SCHOOL

Annual Report - For the year ended 31 December 2021

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# WARD 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.

John Hickman

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Full Name of Presiding Member

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Signature of Presiding Member

31 May 2022


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Date:

Carey Huria

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Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

31 May 2022

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Date:

## WARD SCHOOL

### Statement of Comprehensive Revenue and Expense For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	619,347	641,325	713,951
Locally Raised Funds	3	61,278	44,860	35,350
Interest income		162	3,260	1,114
		<b>680,787</b>	<b>689,445</b>	<b>750,415</b>
<b>Expenses</b>				
Locally Raised Funds	3	16,347	11,675	15,297
Learning Resources	4	378,033	369,965	383,419
Administration	5	44,428	48,350	41,350
Finance		245	-	301
Property	6	146,585	183,700	201,314
Depreciation	10	20,512	20,600	21,953
Impairment of Property, Plant and Equipment		-	-	1,956
Transport		81,000	81,500	77,185
		<b>687,150</b>	<b>715,790</b>	<b>742,775</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(6,363)</b>	<b>(26,345)</b>	<b>7,640</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(6,363)</b>	<b>(26,345)</b>	<b>7,640</b>

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

## WARD SCHOOL

### Statement of Changes in Net Assets/Equity For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Balance at 1 January</b>	421,726	421,726	414,086
Total comprehensive revenue and expense for the year	(6,363)	(26,345)	7,640
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	1,909	-	-
<b>Equity at 31 December</b>	417,272	395,381	421,726
Retained Earnings	417,272	395,381	421,726
<b>Equity at 31 December</b>	417,272	395,381	421,726

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.

**WARD SCHOOL**

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	214,143	211,881	202,815
Accounts Receivable	8	20,154	20,000	18,993
Funds held for Capital Works Projects	14	16,986	-	14,635
GST Receivable		5,682	7,000	6,766
Prepayments		1,100	1,000	1,100
		<u>258,065</u>	<u>239,881</u>	<u>244,309</u>
<b>Current Liabilities</b>				
Accounts Payable	11	37,691	30,500	28,443
Finance Lease Liability	13	2,655	4,500	5,460
		<u>40,346</u>	<u>35,000</u>	<u>33,903</u>
<b>Working Capital Surplus/(Deficit)</b>		217,719	204,881	210,406
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	203,721	195,000	214,276
		<u>203,721</u>	<u>195,000</u>	<u>214,276</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	3,867	1,500	-
Finance Lease Liability	13	301	3,000	2,956
		<u>4,168</u>	<u>4,500</u>	<u>2,956</u>
<b>Net Assets</b>		<u>417,272</u>	<u>395,381</u>	<u>421,726</u>
<b>Equity</b>		<u>417,272</u>	<u>395,381</u>	<u>421,726</u>

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

# WARD SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		273,708	251,325	285,905
Locally Raised Funds		61,118	44,860	35,350
Goods and Services Tax (net)		1,085	(234)	12,110
Payments to Employees		(161,643)	(138,634)	(129,106)
Payments to Suppliers		(146,997)	(163,906)	(220,334)
Interest Paid		(245)	-	(301)
Interest Received		162	3,260	2,684
Net cash from Operating Activities		27,188	(3,329)	(13,692)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(9,957)	(1,324)	(17,510)
Purchase of Investments		-	-	134,290
Net cash from Investing Activities		(9,957)	(1,324)	116,780
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,909	-	-
Finance Lease Payments		(5,460)	(916)	(1,756)
Funds Administered on Behalf of Third Parties		(2,351)	14,635	(2,946)
Net cash from Financing Activities		(5,902)	13,719	(4,702)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>11,329</b>	<b>9,066</b>	<b>98,386</b>
Cash and cash equivalents at the beginning of the year	7	202,815	202,815	104,429
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>214,143</b>	<b>211,881</b>	<b>202,815</b>

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education & 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 12.



# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### *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 10.

#### **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 carryforward 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.

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### **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.

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **I) 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.

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

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 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

##### *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

# WARD SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### p) 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.

##### q) 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 school 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.

##### r) 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).

##### s) 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.

##### t) 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.

##### u) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	137,217	115,230	131,098
Teachers' Salaries Grants	240,699	250,000	279,666
Use of Land and Buildings Grants	104,940	140,000	148,380
Other MoE Grants	19,879	19,095	40,127
Transport grants	116,612	117,000	114,680
	619,347	641,325	713,951

The school has opted in to the donations scheme for this year. Total amount received was \$6,000 (2020: \$6,450).

### 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	26,699	17,000	15,905
Fees for Extra Curricular Activities	10,157	7,760	6,596
Trading	1,522	1,400	1,027
Fundraising & Community Grants	15,100	10,000	4,267
Other Revenue	300	300	55
Schoolhouse Revenue	7,500	8,400	7,500
	61,278	44,860	35,350
<b>Expenses</b>			
Extra Curricular Activities Costs	9,624	4,375	8,037
Trading	1,219	1,400	1,464
Fundraising and Community Grant Costs	1,173	200	-
Schoolhouse Expenses	4,331	5,700	5,796
	16,347	11,675	15,297
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	44,931	33,185	20,053

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	10,749	9,100	10,787
Resource/Attached teacher costs	12,356	11,000	11,205
Library Resources	1,089	1,600	707
Employee Benefits - Salaries	351,584	348,265	349,615
Staff Development	2,255	-	11,105
	<u>378,033</u>	<u>369,965</u>	<u>383,419</u>

### 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,000	3,500	3,110
Board of Trustees Fees	4,301	3,000	2,670
Board of Trustees Expenses	2,584	2,800	2,554
Communication	1,754	1,800	1,675
Consumables	3,973	6,600	5,024
Operating Lease	-	1,000	-
Other	2,076	1,050	426
Employee Benefits - Salaries	18,622	20,500	18,258
Insurance	3,351	4,000	3,889
Service Providers, Contractors and Consultancy	3,767	4,100	3,744
	<u>44,428</u>	<u>48,350</u>	<u>41,350</u>

### 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	1,969	3,000	1,891
Consultancy and Contract Services	-	2,000	-
Cyclical Maintenance Provision	3,867	1,500	(879)
Grounds	3,516	6,500	7,614
Heat, Light and Water	7,349	6,000	6,373
Rates	500	1,000	1,247
Repairs and Maintenance	3,444	3,500	7,606
Use of Land and Buildings	104,940	140,000	148,380
Employee Benefits - Salaries	21,000	20,200	29,082
	<u>146,585</u>	<u>183,700</u>	<u>201,314</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.



# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Current Account	198,978	210,881	201,915
Bank Call Account	15,165	1,000	900
Cash and cash equivalents for Cash Flow Statement	<u>214,143</u>	<u>211,881</u>	<u>202,815</u>

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

### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	160	-	-
Teacher Salaries Grant Receivable	19,994	20,000	18,993
	<u>20,154</u>	<u>20,000</u>	<u>18,993</u>
Receivables from Exchange Transactions	160	-	-
Receivables from Non-Exchange Transactions	19,994	20,000	18,993
	<u>20,154</u>	<u>20,000</u>	<u>18,993</u>

### 9. Investments

The School's investment activities are classified as follows:

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



**WARD SCHOOL**

## Notes to the Financial Statements

For the year ended 31 December 2021

**10. Property, Plant and Equipment**

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Buildings & Grounds	183,973	4,779	-	-	(10,297)	178,455
Furniture and Equipment	9,916	-	-	-	(1,641)	8,275
Information Technology	8,394	-	-	-	(2,615)	5,778
Leased Assets	8,212	-	-	-	(5,486)	2,725
Library Resources	3,781	-	-	-	(473)	3,309
Work in Progress	-	5,179	-	-	-	5,179
<b>Balance at 31 December 2021</b>	<b>214,276</b>	<b>9,958</b>	<b>-</b>	<b>-</b>	<b>(20,512)</b>	<b>203,721</b>

The net carrying value of equipment held under a finance lease is \$2,725 (2020: \$8,212).

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	298,344	(119,889)	178,455	293,565	(109,592)	183,973
Furniture and Equipment	82,732	(74,457)	8,275	82,732	(72,816)	9,916
Information Technology	35,124	(29,346)	5,778	35,124	(26,730)	8,394
Leased Assets	20,381	(17,656)	2,725	20,381	(12,169)	8,212
Library Resources	41,328	(38,019)	3,309	41,328	(37,547)	3,781
Work in Progress	5,179	-	5,179	-	-	-
<b>Balance at 31 December</b>	<b>483,088</b>	<b>(279,367)</b>	<b>203,721</b>	<b>473,130</b>	<b>(258,854)</b>	<b>214,276</b>

# WARD SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	12,658	5,000	4,671
Accruals	3,500	3,500	3,110
Employee Entitlements - Salaries	19,994	20,000	18,993
Employee Entitlements - Leave Accrual	1,539	2,000	1,669
	<u>37,691</u>	<u>30,500</u>	<u>28,443</u>
Payables for Exchange Transactions	37,691	30,500	28,443
	<u>37,691</u>	<u>30,500</u>	<u>28,443</u>

The carrying value of payables approximates their fair value.

### 12. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	-	-	54,702
Increase/ (decrease) to the Provision During the Year	3,867	1,500	(879)
Use of the Provision During the Year	-	-	(53,823)
Provision at the End of the Year	<u>3,867</u>	<u>1,500</u>	<u>-</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	3,867	1,500	-
	<u>3,867</u>	<u>1,500</u>	<u>-</u>

### 13. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	2,771	4,500	5,460
Later than One Year and no Later than Five Years	307	3,000	2,956
Later than Five Years	(122)	-	-
Future Finance Charges			
	<u>2,956</u>	<u>7,500</u>	<u>8,416</u>
<b>Represented By</b>			
Finance Lease Liability - Current	2,655	4,500	5,460
Finance Lease Liability - Term	301	3,000	2,956
	<u>2,956</u>	<u>7,500</u>	<u>8,416</u>

## WARD SCHOOL

### Notes to the Financial Statements

For the year ended 31 December 2021

#### 14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
MOE Accessibility Upgrade	<i>in progress</i>	92,663	-	-	-	92,663
MOE Re Roof	<i>in progress</i>	(107,147)	-	-	-	(107,147)
Septic Upgrade Project	<i>in progress</i>	6,910	-	(2,351)	-	4,559
Reef ILE Project	<i>in progress</i>	(7,061)	-	-	-	(7,061)
Totals		(14,635)	-	(2,351)	-	(16,986)

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

97,222

(114,208)

(16,986)

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Septic Upgrade Project	<i>in progress</i>	-	51,972	(45,062)	-	6,910
Reef ILE Project	<i>in progress</i>	-	45,000	(52,061)	-	(7,061)
MOE Accessibility Upgrade	<i>in progress</i>	92,663	-	-	-	92,663
MOE Re Roof	<i>in progress</i>	(104,352)	56,652	(59,447)	-	(107,147)
Totals		(11,689)	153,624	(156,570)	-	(14,635)

#### 15. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## WARD SCHOOL

### Notes to the Financial Statements

For the year ended 31 December 2021

#### 16. Remuneration

##### *Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,301	2,670
<i>Leadership Team</i>		
Remuneration	110,768	109,124
Full-time equivalent members	1	1
Total key management personnel remuneration	115,069	111,794
Total full-time equivalent personnel	1.00	1.00

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### *Principal*

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	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

##### *Other Employees*

There were no other employees with remuneration greater than \$100,000 (2020: nil).

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

#### 17. Compensation and Other Benefits Upon Leaving

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

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

# WARD SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 18. 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.

#### 19. Commitments

##### (a) Capital Commitments

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

- (i) Contract for MOE Accessibility Upgrade to be completed in 2022; and
  - (ii) Contract to have the Roof upgraded, to be completed in 2022, which will be fully funded by the Ministry.
  - (iii) Contract to upgrade the septic tank system. The project is fully funded by the Ministry and \$51,972 has been received of which \$47,713 has been spent on the project to balance date.
  - (iv) Contract for the ILE upgrade. The project is fully funded by the Ministry and \$45,000 has been received of which \$52,061 has been spent on the project to balance date.
  - (v) Contract to upgrade the playground of which \$5,179 has been spent to date.
- (Capital commitments at 31 December 2020: \$96,972).

##### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any contracts (2020: nil).

#### 20. Financial Instruments

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

##### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	214,143	211,881	202,815
Receivables	20,154	20,000	18,993
Total Financial assets measured at amortised cost	<u>234,297</u>	<u>231,881</u>	<u>221,808</u>

##### Financial liabilities measured at amortised cost

Payables	37,691	30,500	28,443
Finance Leases	2,956	7,500	8,416
Total Financial Liabilities Measured at Amortised Cost	<u>40,647</u>	<u>38,000</u>	<u>36,859</u>

# WARD SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2021

### 21. Events After Balance Date

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

### 22. COVID 19 Pandemic ongoing 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.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF WARD SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

**Opinion**

We have audited the financial statements of the School on pages 2 to 20, 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 31 May 2022. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

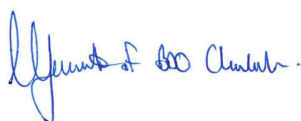
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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

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



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

**WARD SCHOOL**

## Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired/expires</b>
John Hickman	Presiding Member	Elected		September 2022
Carey Huria	Principal	Appointed		September 2022
Kieran Hickman	Property	Elected		September 2022
Koko Lambert	Personnel	Elected		September 2022
Simon Todhunter	Finance	Elected		September 2022
Hannah Throssell	Health & Safety	Elected		September 2022
Deborah Klenner	Staff	Staff Rep		September 2022

## **WARD SCHOOL**

### **Kiwisport Funding**

#### **For the year ended 31 December 2021**

Kiwisport is a Government funded initiative to support sport for School aged children.

Included in the operations grant for 2021 was funding of \$631 (2020: \$594) to support and enhance student opportunities to participate in sport.



<b>School Name:</b>	<b>Ward School</b>	<b>School Number:</b>	<b>3067</b>
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<b>Strategic Aim:</b>	<b>1. Monitoring &amp; Evaluating Practice</b> To improve student learning and achievement by being responsive to our student needs through our school curriculum.
<b>Annual Aim:</b>	1.1 Accelerate the progress and achievement of students who are achieving below expected curriculum levels. 1.2 Ensure the progress and achievement of all students, underpinned by the effective use of assessment data and student voice.
<b>Target:</b>	For all our students to be learning, improving and progressing in Reading, Writing and <b>Maths</b> .
<b>Baseline Data:</b>	See below

## Reading November 2020

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	1	5.0%	17	85.0%	2	10.0%	20
	Female	1	4.3%	0	0%	14	60.9%	8	34.8%	23
	Total	1	2.3%	1	2.3%	31	72.1%	10	23.3%	43
Maori	Male	0	0%	0	0%	2	100.0%	0	0%	2
	Female	0	0%	0	0%	6	85.7%	1	14.3%	7
	Total	0	0%	0	0%	8	88.9%	1	11.1%	9

### End of Year Data 2020

#### End of Year Data 2020

- 95.4% of All Students are achieving AT or ABOVE the expected Curriculum Level.
- 95.0% of Male Students are achieving AT or ABOVE the expected Curriculum Level.
- 95.7% of Female Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Māori students are achieving AT or ABOVE the expected Curriculum Level.

## Writing November 2020

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	0	0%	15	75.0%	5	25.0%	<u>20</u>
	Female	0	0%	0	0%	5	21.7%	18	78.3%	<u>23</u>
	Total	0	0%	0	0%	20	46.5%	23	53.5%	<u>43</u>
Maori	Male	0	0%	0	0%	1	50.0%	1	50.0%	<u>2</u>
	Female	0	0%	0	0%	3	42.9%	4	57.1%	<u>7</u>
	Total	0	0%	0	0%	4	44.4%	5	55.6%	<u>9</u>

### End of Year Data 2020

- 100% of All Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Male Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Female Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Māori students are achieving AT or ABOVE the expected Curriculum Level.

## Maths November 2020

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	0	0%	9	45.0%	11	55.0%	<u>20</u>
	Female	0	0%	0	0%	6	26.1%	17	73.9%	<u>23</u>
	Total	0	0%	0	0%	15	34.9%	28	65.1%	<u>43</u>
Maori	Male	0	0%	0	0%	0	0%	2	100.0%	<u>2</u>
	Female	0	0%	0	0%	3	42.9%	4	57.1%	<u>7</u>
	Total	0	0%	0	0%	3	33.3%	6	66.7%	<u>9</u>

### End of Year Data 2020

- 100% of All Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Male Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Female Students are achieving AT or ABOVE the expected Curriculum Level.
- 100% of Māori students are achieving AT or ABOVE the expected Curriculum Level.

## Reading November 2021

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	6	30.0%	10	50.0%	4	20.0%	<u>20</u>
	Female	1	3.8%	2	7.7%	13	50.0%	10	38.5%	<u>26</u>
	Total	1	2.2%	8	17.4%	23	50.0%	14	30.4%	<u>46</u>
Maori	Male	0	0%	0	0%	2	100.0%	0	0%	<u>2</u>
	Female	0	0%	0	0%	6	85.7%	1	14.3%	<u>7</u>
	Total	0	0%	0	0%	8	88.9%	1	11.1%	<u>9</u>
NZ/European	Male	0	0%	6	33.3%	8	44.4%	4	22.2%	<u>18</u>
	Female	1	5.3%	2	10.5%	7	36.8%	9	47.4%	<u>19</u>
	Total	1	2.7%	8	21.6%	15	40.5%	13	35.1%	<u>37</u>

### End of Year Data 2021

- 2.2% of All Students are achieving WELL BELOW the expected Curriculum Level.
- 17.4% of All Students are achieving BELOW the expected Curriculum Level.
- 80.4% of All Students are achieving AT or ABOVE the expected Curriculum Level.
- 30% of All Male Students are achieving BELOW the expected Curriculum Level.
- 70% of Male Students are achieving AT or ABOVE the expected Curriculum Level.
- 3.8% of All Female Students are achieving WELL BELOW the expected Curriculum Level.
- 7.7% of All Female Students are achieving BELOW the expected Curriculum Level.
- 88.5% of Female Students are achieving AT or ABOVE the expected Curriculum Level.

- 100% of Māori students are achieving AT or ABOVE the expected Curriculum Level.
- 24.3% of NZ/European students are achieving WELL BELOW or BELOW the expected Curriculum Level.
- 75.6% of NZ/European students are achieving AT or ABOVE the expected Curriculum Level.

## Writing November 2021

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	7	35.0%	9	45.0%	4	20.0%	<u>20</u>
	Female	0	0%	1	3.8%	12	46.2%	13	50.0%	<u>26</u>
	Total	0	0%	8	17.4%	21	45.7%	17	37.0%	<u>46</u>
Maori	Male	0	0%	1	50.0%	1	50.0%	0	0%	<u>2</u>
	Female	0	0%	0	0%	3	42.9%	4	57.1%	<u>7</u>
	Total	0	0%	1	11.1%	4	44.4%	4	44.4%	<u>9</u>
NZ/European	Male	0	0%	6	33.3%	8	44.4%	4	22.2%	<u>18</u>
	Female	0	0%	1	5.3%	9	47.4%	9	47.4%	<u>19</u>
	Total	0	0%	7	18.9%	17	45.9%	13	35.1%	<u>37</u>

## End of Year Data 2021

- 17.4% of All Students are achieving BELOW the expected Curriculum Level.
- 82.7% of All Students are achieving AT or ABOVE the expected Curriculum Level.
- 35% of All Male Students are achieving BELOW the expected Curriculum Level.
- 65% of Male Students are achieving AT or ABOVE the expected Curriculum Level.
- 96.2% of Female Students are achieving AT or ABOVE the expected Curriculum Level.
- 88.8% of Māori students are achieving AT or ABOVE the expected Curriculum Level.
- 18.9% of NZ/European students are achieving BELOW the expected Curriculum Level.
- 81% of NZ/European students are achieving AT or ABOVE the expected Curriculum Level.
- 82.7% of all students are now achieving At or Above compared with 90.7% in Term 2 2021.
- 65% of Male Students are now achieving At or Above compared to 94.7% in Term 1 2021.
- 96.2% of Female Students are now achieving At or Above compared to 87.5% of Female Students achieving At or Above in Term 1 2021.
- 88.8% of Māori students are now achieving At or Above expected curriculum levels in Writing compared to 75% in Term 2 2021.

## Maths November 2021

All students Years 1 - 8		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	0	0%	1	5.0%	9	45.0%	10	50.0%	<u>20</u>
	Female	0	0%	2	7.7%	12	46.2%	12	46.2%	<u>26</u>
	Total	0	0%	3	6.5%	21	45.7%	22	47.8%	<u>46</u>
Maori	Male	0	0%	0	0%	1	50.0%	1	50.0%	<u>2</u>
	Female	0	0%	1	14.3%	4	57.1%	2	28.6%	<u>7</u>
	Total	0	0%	1	11.1%	5	55.6%	3	33.3%	<u>9</u>
NZ/European	Male	0	0%	1	5.6%	8	44.4%	9	50.0%	<u>18</u>
	Female	0	0%	1	5.3%	8	42.1%	10	52.6%	<u>19</u>
	Total	0	0%	2	5.4%	16	43.2%	19	51.4%	<u>37</u>

### End of Year Data 2021

- 6.5% of All Students are achieving BELOW the expected Curriculum Level.
- 93.5% of All Students are achieving AT or ABOVE the expected Curriculum Level.
- 95% of Male Students are achieving AT or ABOVE the expected Curriculum Level.
- 92.4% of Female Students are achieving AT or ABOVE the expected Curriculum Level.
- 11.1% of Māori students are achieving BELOW the expected Curriculum Level.
- 88.9% of Māori students are achieving AT or ABOVE the expected Curriculum Level.
- 94.6% of NZ/European students are achieving AT or ABOVE the expected Curriculum Level.
- 5.4% of NZ/European students are achieving BELOW the expected Curriculum Level.

### Maths Data Discussion:

- The data shows that compared with Term 2 2021 when 93% of all students were achieving At or Above level, Term 4 2021 has 93.5% achieving At or Above the expected curriculum level in Maths.
- 95% of Male Students are achieving At or Above in Maths compared with 94.7% in Term 2.
- 92.4% of Female Students are now achieving At or Above compared to 91.6% of Female Students achieving At or Above in Term 2 2021.
- 88.9% of Māori students are achieving At or Above the expected curriculum level in Maths compared with 87.7% in Term 2 2021.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Developed more strategies for effective and culturally responsive teacher practice.</li> <li>Tracked progress and regularly discuss assessment data, student needs and effective resourcing and teacher practice to enable all students to make progress. Where children are at risk of not achieving, an IEP is developed in partnership with parents and support agencies to target specific goals and accelerate progress.</li> <li>Encouraged risk-taking, listened to 'student voice' and created opportunities for student choice.</li> <li>Continued to contextualise reading programmes within our local and Inquiry Curriculum.</li> <li>Used goal charts to identify knowledge, skills and next steps. Modelled next steps, how to achieve these and support learners to identify if they have met these.</li> <li>Identified and where appropriate co-construct specific Learning Intentions and support students to identify when they have met these and what their next steps are.</li> <li>Aligned reading texts with the Term's writing text type to engage students and extend students.</li> <li>Used contemporary, engaging, high-interest, level-appropriate texts and continue to upgrade reading material in identified areas with a focus on Y6-8 and decodable texts in 2021.</li> <li>Continued to implement, as appropriate, the Yolanda Soryl Phonics and Early Words programme across the school.</li> </ul>	<p>There was a reduction in the number of children achieving as highly as seen in the data when the end of the year from 2020 is compared with the same time in 2021.</p> <p>Motivation, engagement, and confidence increased in the majority of students in writing with an increasing number of them contributing to newsletters and other purposeful opportunities.</p> <p>Assessment data was analysed thoroughly to assess next steps for learning.</p> <p>Teacher knowledge of the Spiral of Inquiry increased and teaching was focused on individual student needs.</p>	<p>Although the change in data looks very different, we need to remember that due to the number of students in our school, it makes it appear that we have a huge number of students who are struggling to meet our school's expectations for learning. In addition, we have had several students join Ward School since the start of Term 4. These students have taken time to adjust to Ward School and have begun to make progress in their learning.</p> <p>We have a cohort of Y0-2 students who have only just started working at the beginning of Level 1 of the curriculum. 7 of these children are actually working below where we would like them to be, however, all are making progress. Deborah Klenner is transitioning to a Structured Literacy approach, which involves an emphasis on phonics. Recently a parent session was held to share information about the Structured Literacy approach with parents. All the Y0/1 and several Y2 students worked with the Teaching Support Staff who were focusing on phonics, alphabet knowledge, and Early Words. Next year, they will continue to receive support targeted to meet their specific needs from the Learning Support Team. Junior Teacher will continue to hold weekly meetings with the Learning Support Team to discuss students' needs and next steps. Our Learning Support team has supported 11 of the Y0-3 students with Numeracy and 12 of the Y0-3 students receive additional support in Literacy. All the children have made progress.</p> <p>Teachers collected evidence including through student well-being and Maths</p>	<p>Junior Teacher Professional Learning in Better Start Literacy.</p> <p>Teachers will use the language of our values and curriculum.</p> <p>Teachers will use the curriculum and assessment map. (CAP)</p> <p>Develop more strategies of effective and culturally responsive teacher practice.</p> <p>Track, monitor progress and regularly discuss assessment data, student needs and effective resourcing and teacher practice to enable all students to make progress.</p> <p>Where children are at risk of not achieving, an IEP is developed in partnership with parents and support agencies to target specific goals and accelerate progress.</p> <p>Model next steps, how to achieve these and support learners to identify if they have met these.</p> <p>Identify and where appropriate co-construct specific Learning Intentions and support students to identify when they have met these and what their next steps are.</p> <p>Timetable teacher aide time to support learners across the school where needs are identified.</p> <p>Students will use Seesaw to share their learning and show what they can do/know and their next steps with their whanau.</p> <p>Regularly report to parents about where their child is at and how they can help at home.</p> <p>Continue to develop confidence and skill in the use of digital technologies, when appropriate, to teach, engage and motivate learners.</p> <p>Continue to support whanau and students during COVID19.</p> <p>Be prepared for changes to Alert Levels with COVID 19 and implement the resurgence plan accordingly.</p>



<ul style="list-style-type: none"> <li>• Students who are identified as at-risk use decodable texts.</li> <li>• Timetable teacher aide time to support learners across the school.</li> <li>• Implemented a differentiated Spelling Programme for Years 3 - 8, this includes the You Can Spell Programme and Personal Word Lists from the Essential Word Lists.</li> <li>• Provide extra support when needed by using the STEPS programme.</li> <li>• Use funding and/or personnel from outside agencies to support teachers and learners.</li> <li>• Used Seesaw to share student learning and show where they are at with their whanau.</li> <li>• Regularly reported to parents about where their child is at and how they can help at home.</li> <li>• Continued to develop confidence and skill in the use of digital technologies, when appropriate, to teach, engage and motivate learners.</li> <li>• Made referrals to RTLB for students who have global delays, and/or are more than 2 years below expectations in a specific learning area.</li> </ul>		<p>surveys and reflected on their practice and next steps/strategies they will implement.</p> <p>Teachers developed skills that enabled them to articulate their SOI, next steps and how/what they will change in response to evidence.</p> <p>Assessment data was gathered, analysed and next learning steps identified.</p> <p>Learning goals, next steps and how to achieve them are verbalised by students.</p> <p>Goals are shared in student-led 3 Way Conversations (T1 &amp; 3)</p> <p>Learner needs informed planning &amp; assessment.</p>	
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**Planning for next year:**

1. Junior Teacher Professional Learning in Better Start Literacy.
2. Teachers will use the language of our values and curriculum.
3. Teachers will use the curriculum and assessment map. (CAP)
4. Senior Teacher and Teacher Aide to take on the PB4L lead role.
5. Develop a shared understanding of Ka Hikitia objectives.
6. Students reflect a positive sense of belonging.

<b>Strategic Aim:</b>	<b>2. Strengthening Teacher &amp; Leadership Capability</b> To continue to develop a responsive school curriculum with our learners' needs and wellbeing at the centre..
<b>Annual Aim:</b>	2.1 Implement reflective practice and critical inquiry through Spirals of Inquiry and Shadow Coaching. 2.2 Further develop and implement our Ward School curriculum in response to learners' needs and evidence of high-quality teaching and learning. 2.3 To make our Ward School curriculum visible in consultation with learners.
<b>Target:</b>	For all our students to be learning, improving and progressing in Reading, Writing and <b>Maths</b> .
<b>Baseline Data:</b>	See above

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Implemented an agreed Spiral of Inquiry format and met regularly with Piritahi Across School Leads to discuss and modify/set new inquiry questions.</p> <p>Across School Leads worked with teachers to dig deeper into evidence and ways to collect and collate it in their Spirals.</p> <p>Learning and data were shared with the BOT.</p> <p>Imbedded our School values and expectations within the school and community.</p> <p>BOT took part in a strategic planning day with an external facilitator.</p> <p>Students worked alongside teachers</p>	<p>See above</p> <p>Teachers were able to identify areas of need based on work carried out in their Spirals.</p> <p>Teacher capability increased with a more in-depth knowledge of their learners and the Spiral of Inquiry framework at Ward School.</p> <p>Planning became more responsive to student needs, with links to their cultural context.</p> <p>Teachers developed a greater understanding of student needs/interests and developed planning with their cultural context at the fore.</p>	<p>Teachers and students used the language of our values and curriculum.</p> <p>Teachers used the curriculum and assessment map. (CAP) to improve consistency, moderation and professional conversations.</p> <p>Students were involved in developing the Ward School Think Crew and thinking dispositions.</p> <p>Students/whanau and teachers will be able to 'see' and talk about our curriculum and the Ward School learner/leaver.</p> <p>Teachers worked collaboratively and through this process, knowledge was shared, planning and teaching was more effective and responsive to student needs.</p> <p>Principal was committed to planning and organising Piritahi and other facilitators to come to Ward School to lead and support our professional learning.</p>	<p>Regular review and monitoring of student progress and achievement through Spiral of Inquiry.</p> <p>Teachers will use the Shadow Coaching tool to self-reflect, discuss and develop culturally responsive practices.</p> <p>Teachers will collaborate with students to develop a learner profile</p> <p>Students/whanau and teachers will be able to 'see' and talk about our localised curriculum and the Ward School leaver.</p> <p>Effective, culturally responsive pedagogical practices and shared understandings are agreed. Collaborative Spiral of Inquiry is reviewed and updated.</p> <p>Attend collaborative PLD sessions with Spring Creek, Ward/Wairau Valley and Grovetown Schools (SWaG) with a focus on Inquiry/Localised curriculum and Ka Hikitia.</p> <p>Planning and assessment will align with our CAP.</p>

<p>and an external facilitator to unpacked thinking skills that are key to meaningful and innovative inquiry.</p>	<p>Teachers developed an increased understanding of the localised curriculum and inquiry learning contexts that aligned with it.</p> <p>Some students reflected that they did not have a strong sense of belonging.</p>	<p>Teachers willingly took part in professional learning and reflected on evidence and practice despite this being challenging at times.</p> <p>Teachers took part in meetings with the Piritahi Across School Leads to analyse data, develop a focus for inquiry and agree on intentions.</p> <p>Principal and teachers worked in partnership to develop Individual Education Plans for identified students with diverse needs in order to accelerate their progress.</p>	<p>Reporting will include revised values and inquiry skills (Key Competencies)</p> <p>Year 7 &amp; 8 Learning programmes will be implemented including leadership opportunities, careers and languages.</p> <p>Teachers will take part in digital curriculum PLD.</p> <p>Students will contribute to surveys to share their connectedness and belonging.</p>
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### Planning for next year:

1. Use agreed effective teacher and cultural pedagogical practices drawing on PB4L and the Ka Hikitia principles.
2. Senior Teacher and Teacher Aide to take on the PB4L lead role.
3. Junior Teacher Professional Learning in Better Start Literacy.
4. Teachers will use the language of our values (English and Te Reo) and curriculum.
5. A shared understanding of Ka Hikitia objectives.
6. Students reflect a positive sense of belonging.
7. Collaborative Spiral of Inquiry is reviewed and updated.
8. Goals are shared in student-led 3 Way Conversations (T1 & 3) and online (GDoc/Seesaw).
9. Take part in Piritahi moderation and SOI sessions.

<b>Strategic Aim:</b>	<b>3. Hauora: Community/Iwi/Maori Engagement</b> Continue to develop culturally responsive and educationally powerful partnerships between the Board of Trustees, families, whānau, iwi and other community groups to enable all students to achieve and contribute to their local community.
<b>Annual Aim:</b>	3. 1 Review school culture using the Poutama Pounamu framework to develop and embed culturally responsive understandings and practice. 3.2 BoT to develop capability in identified areas and in response to community feedback and student achievement data.
<b>Target:</b>	For all our students to be learning, improving and progressing in Reading, Writing and <b>Maths</b> .
<b>Baseline Data:</b>	See above - Maori student data

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Identify the cultural context/values that our students consider significant and implement these as appropriate.</p> <p>Board of Trustees and whanau have the opportunity to take part in a Tiriti o Waitangi workshop.</p> <p>BoT continued to meet via Zoom during COVID19 lockdown.</p> <p>Staff, Governance and Parent Handbooks were updated.</p> <p>Board of Trustees evaluation of parent survey and put an action plan in place to address any areas or issues that are highlighted.</p> <p>School values in translated te reo.</p> <p>Created a Ward School localised curriculum that reflects the aspirations</p>	<p>School withdrew from DMIC professional learning however learning from it provided teachers with an understanding of ways to respond to learner's interests and cultured through contextualised Maths teaching that reduced 'status' in the classroom and created greater equity.</p> <p>Students can talk about 'belonging' and confidently express their culture through actions and words.</p> <p>A clearer understanding of the roles of BoT members and staff was developed.</p>	<p>Committed attendance and participation in meetings and BOT business.</p> <p>A deeper understanding of the governance role of BOT members at Ward School and what this involves.</p> <p>Spirals of Inquiry, our curriculum, learning programmes and appraisal documentation reflected thinking and actions in relation to cultural competencies.</p> <p>Learning and data were shared with the BOT.</p> <p>Teachers developed a deeper understanding of cultural competencies and being responsive to the needs of students.</p> <p>Successful collaboration and building of collective strength and skills as a Board.</p>	<p>Teachers plan and implement tikanga me te reo Māori programmes in classrooms in line with the Ward School Māori curriculum.</p> <p>Parents and whanau become more informed about our curriculum and cultural responsiveness.</p> <p>Appropriate induction for new members and development for current members, if identified.</p> <p>Review community survey data and review Charter goals, respond to any concerns.</p>

of parents/whanau and the interests of the students.			
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**Planning for next year:**

1. Teachers and support staff understand and can talk about the purpose of PB4L
2. Principal writes and PB4L leads contribute to PB4L action plan.
3. Parents and Whānau understand the purpose of PB4L
4. Staff, students and Whānau revisit values and what they mean.
5. Teachers and support staff implement strategies that are agreed on collaboratively and are consistently implemented.
6. Whānau contributes to the Health curriculum review.
7. All staff committed to the PB4L philosophy and demonstrated this by being active in the work.
8. Whānau contributes to the Health curriculum review
9. Student, Whānau and staff voice is gathered in relation to the new playground.
10. Agreement is sought on the overall concept plan.
11. All stakeholders feel that they have contributed to the plan.