

WAIMATE HIGH SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

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WAIMATE HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Waimate High 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.

Bryson Hargreaves

Full Name of Presiding Member

Bryson Hargreaves

Signature of Presiding Member

12-Jun-2022

Date:

Jo Hunnikin

Full Name of Principal

Jo Hunnikin

Signature of Principal

08-Jun-2022

Date:

Waimate High School Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Bryson Hargreaves	Presiding Member	Elected	Sep 2022
Janette Packman	Principal ex Officio		Dec 2021
Jo Hunnikin	Principal ex Officio		
Lorraine Shortus	Parent Representative	Elected	Sep 2022
Andrea Soper	Parent Representative	Elected	Sep 2022
Hayden Tait	Parent Representative	Elected	Sep 2022
Emma Porter	Staff Representative	Elected	Sep 2022
Kayla Briggs	Student Representative	Elected	Sep 2022
Jess Bailey	Board Secretary		
Kate Melville	Student Representative	Elected	Sep 2022
Leah Anderson	Parent Representative	Elected	Sep 2022

Waimate High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,169,601	3,865,194	3,868,452
Locally Raised Funds	3	294,069	202,650	288,529
Interest Income		777	500	924
		<u>4,464,447</u>	<u>4,068,344</u>	<u>4,157,905</u>
Expenses				
Locally Raised Funds	3	175,209	147,065	155,028
Learning Resources	4	2,846,118	2,678,234	2,485,636
Administration	5	316,752	180,680	174,366
Finance		3,652	-	5,032
Property	6	626,272	991,130	1,047,945
Depreciation	11	60,183	67,000	75,161
Loss on Disposal of Property, Plant and Equipment		609	-	7,115
		<u>4,248,795</u>	<u>4,064,109</u>	<u>3,950,283</u>
Net Surplus / (Deficit) for the year		215,652	4,236	207,622
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>215,652</u>	<u>4,236</u>	<u>207,622</u>

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

Waimate High 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		855,498	855,498	623,187
Total comprehensive revenue and expense for the year		215,652	4,235	207,622
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	15,000	24,689
Equity at 31 December		1,071,150	874,733	855,498
Retained Earnings		1,071,150	874,733	855,498
Equity at 31 December		1,071,150	874,733	855,498

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.

Waimate High School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	782,475	788,577	754,255
Accounts Receivable	8	410,012	285,374	291,094
GST Receivable		-	6,272	30,993
Prepayments		6,911	5,194	5,194
Inventories	9	18,555	17,478	17,478
Investments	10	100,000	10,159	10,159
Funds owing for Capital Works Projects	16	4,506	3,086	3,086
		<u>1,322,459</u>	<u>1,116,140</u>	<u>1,112,259</u>
Current Liabilities				
GST Payable		6,862	-	-
Accounts Payable	12	335,648	309,864	390,609
Revenue Received in Advance	13	8,138	15,798	10,108
Provision for Cyclical Maintenance	14	83,734	79,200	16,200
Finance Lease Liability	15	23,022	21,360	21,360
Funds Held on Behalf of the Community of Learning	17	24,113	34,614	34,614
Funds Held on Behalf of the HEHA Macri Community	18	9,264	9,264	9,264
Funds Held on Behalf of the Transport Cluster	19	117,984	65,445	65,445
		<u>606,765</u>	<u>535,545</u>	<u>547,600</u>
Working Capital Surplus/(Deficit)		715,694	580,595	564,659
Non-current Assets				
Investments	10	10,564	-	-
Property, Plant and Equipment	11	512,446	457,159	523,660
		<u>523,010</u>	<u>457,159</u>	<u>523,660</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	150,477	133,963	203,763
Finance Lease Liability	15	17,077	29,058	29,058
		<u>167,554</u>	<u>163,021</u>	<u>232,821</u>
Net Assets		<u>1,071,150</u>	<u>874,733</u>	<u>855,498</u>
Equity		<u>1,071,150</u>	<u>874,733</u>	<u>855,498</u>

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

Waimate High 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		1,021,855	874,076	979,873
Locally Raised Funds		215,135	214,060	288,154
Goods and Services Tax (net)		37,855	24,721	(752)
Payments to Employees		(512,932)	(496,400)	(523,306)
Payments to Suppliers		(543,744)	(597,136)	(230,351)
Interest Received		693	500	1,308
Net cash from/(to) Operating Activities		118,662	19,821	514,926
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(11,253)	(499)	(52,121)
Purchase of Investments		(100,405)	-	(493)
Net cash (to)/from Investing Activities		(111,658)	(499)	(52,614)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	15,000	24,689
Finance Lease Payments		(19,602)	-	(20,516)
Funds Administered on Behalf of Third Parties		40,618	-	(7,016)
Net cash (to)/from Financing Activities		21,016	15,000	(2,843)
Net (decrease)/increase in cash and cash equivalents		28,020	34,322	459,469
Cash and cash equivalents at the beginning of the year	7	754,255	754,255	294,786
Cash and cash equivalents at the end of the year	7	782,275	788,577	754,255

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.

Waimate High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

Waimate High 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 \$50 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 to Crown Owned Assets	11-50 years
Furniture and equipment	5-20 years
Information and communication technology	3-5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
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. 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.

1.16. Shared Funds

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

1.17. Provision for Cyclical Maintenance

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

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

1.18. 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, painting contract liability 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.

1.18. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	861,445	708,767	789,309
Teachers' Salaries Grants	2,557,528	2,340,267	2,218,876
Use of Land and Buildings Grants	511,513	706,721	686,931
Other M&E Grants	84,002	74,409	132,466
Healthy Lunches Grant	115,413	-	-
Other Government Grants	39,900	39,900	40,870
	4,169,621	3,869,194	3,868,452

The School has opted in to the donations scheme for this year. Total amount received was \$35,400 (2020: \$38,700).

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	35,445	13,000	35,671
Fees for Extra Curricular Activities	89,933	13,750	29,481
Trading	50,114	50,100	56,116
Fundraising & Community Grants	11,400	-	690
Other Revenue	75,029	89,400	104,488
Transport Revenue	52,148	56,800	60,185
	294,069	292,950	286,529
Expenses			
Extra Curricular Activities Costs	75,368	88,695	37,541
Trading	55,465	56,970	63,786
Other Locally Raised Funds Expenditure	35,734	30,000	43,949
Transport (Local)	10,642	4,800	9,762
	176,209	180,465	155,038
	117,860	112,485	131,491

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	105,145	154,757	68,929
Equipment Repairs	-	4,000	2,631
Information and Communication Technology	32,744	27,480	12,320
Library Resources	130	500	945
Employee Benefits - Salaries	2,793,189	2,486,497	2,396,601
Staff Development	8,910	5,800	2,210
	2,940,118	2,679,034	2,485,636

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,416	5,208	7,058
Board Fees	5,555	5,000	3,925
Board Expenses	8,896	500	1,426
Communication	8,528	8,250	7,590
Operating Lease	-	3,500	9
Healthy Lunches Expenses	115,413	-	-
Other	21,447	18,600	22,212
Employee Benefits - Salaries	130,780	123,300	110,058
Insurance	11,361	12,000	14,038
Service Providers, Contractors and Consultancy	6,342	4,320	7,650
	316,742	180,680	174,366



6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Carrying and Clearing Consumables	4,091	4,800	7,143
Cyclical Maintenance Provision	39,498	22,200	91,967
Grounds	8,490	2,608	3,672
Heat, Light and Water	42,027	47,100	42,920
Rates	5,891	5,300	5,294
Repairs and Maintenance	35,731	30,409	38,016
Use of Land and Buildings	511,313	706,721	686,931
Employee Benefits - Salaries	179,428	178,000	172,000
	<u>826,372</u>	<u>991,138</u>	<u>1,047,943</u>

In 2021, the Ministry of Education revised the national 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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	782,475	788,577	754,265
Cash and cash equivalents for Statement of Cash Flows	<u>782,475</u>	<u>788,577</u>	<u>754,265</u>

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

Of the \$782,475 Cash and Cash Equivalents, \$20,000 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.

Of the \$782,475 Cash and Cash Equivalents, \$24,113 is held by the School on behalf of the Community of Learning cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the \$782,475 Cash and Cash Equivalents, \$9,268 is held by the School on behalf of the HEHA cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Of the \$782,475 Cash and Cash Equivalents, \$117,984 is held by the School on behalf of the Transport cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	141,211	60,527	66,247
Interest Receivable	64	-	-
Banking Staffing Underuse	60,526	50,000	50,000
Teacher Salaries Grant Receivable	208,192	174,847	176,947
	<u>410,093</u>	<u>285,374</u>	<u>293,194</u>
Receivables from Exchange Transactions	141,295	60,527	66,247
Receivables from Non-Exchange Transactions	<u>268,797</u>	<u>224,847</u>	<u>226,947</u>
	<u>410,092</u>	<u>285,374</u>	<u>293,194</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	18,218	16,359	16,359
Cartoon	327	1,119	1,119
	<u>18,545</u>	<u>17,478</u>	<u>17,478</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	10,100	10,100
Non-current Asset			
Long-term Bank Deposits	10,564	-	-
Total Investments	110,564	10,100	10,100

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021	\$	\$	\$	\$	\$	\$
Land	31,500	-	-	-	-	31,500
Buildings	100,496	-	-	-	(3,195)	97,301
Building Improvements	101,111	-	-	-	(4,952)	96,159
Furniture and Equipment	147,810	-	-	-	(14,365)	133,445
Information and Communication Technology	56,586	56,353	-	-	(21,305)	91,634
Motor Vehicles	15,136	-	-	-	(5,248)	9,888
Leased Assets	51,871	11,923	-	-	(26,590)	37,204
Library Resources	19,149	1,302	(609)	-	(2,480)	17,361
Balance at 31 December 2021	523,660	69,578	(609)	-	(100,783)	512,446

The net carrying value of equipment held under a finance lease is \$37,204 (2020: \$51,871)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land	31,500	-	31,500	31,500	-	31,500
Buildings	159,717	(62,416)	97,301	159,716	(59,220)	100,496
Building Improvements	173,965	(77,826)	96,139	173,966	(72,875)	101,111
Furniture and Equipment	700,561	(569,126)	131,435	700,561	(562,751)	147,810
Information and Communication Technology	482,574	(390,970)	91,604	426,220	(369,834)	56,386
Motor Vehicles	103,314	(88,422)	14,892	103,314	(88,176)	15,138
Leased Assets	95,522	(58,318)	37,204	100,363	(69,492)	30,871
Library Resources	87,370	(70,009)	17,361	88,895	(69,747)	19,148
Balance at 31 December	1,832,543	(1,320,097)	512,446	1,794,355	(1,282,095)	512,260

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	74,420	110,805	110,995
Accounts	32,833	7,293	86,038
Employee Entitlements - Salaries	214,186	179,465	179,465
Employee Entitlements - Leave Accrual	14,209	12,111	12,111
	335,648	309,674	398,609
Payables for Exchange Transactions	335,648	309,674	398,609
	335,648	309,674	398,609

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	6,138	15,798	10,100
	6,138	15,798	10,100

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	219,963	219,963	127,996
Increase/ (decrease) to the Provision During the Year	32,973	22,200	-
Adjustment to the Provision	6,525	-	91,967
Use of the Provision During the Year	(25,250)	(25,000)	-
Provision at the End of the Year	<u>234,211</u>	<u>217,163</u>	<u>219,963</u>
Cyclical Maintenance - Current	83,734	79,200	16,200
Cyclical Maintenance - Term	<u>150,477</u>	<u>133,963</u>	<u>203,763</u>
	<u>234,211</u>	<u>217,163</u>	<u>219,963</u>

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	25,545	24,758	24,758
Later than One Year and no Later than Five Years	17,972	31,621	31,621
Future Finance Charges	(3,418)	(5,361)	(5,361)
	<u>40,099</u>	<u>50,418</u>	<u>50,418</u>
Represented by:			
Finance lease liability - Current	23,022	21,360	21,360
Finance lease liability - Term	<u>17,077</u>	<u>29,058</u>	<u>29,058</u>
	<u>40,099</u>	<u>50,418</u>	<u>50,418</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 \$
LSC Co-ordinators Office	40,600	-	(40,600)	-	-
SIP Projects	(43,686)	162,915	(121,735)	-	(3,506)
Totals	<u>(3,086)</u>	<u>162,915</u>	<u>(162,335)</u>	<u>-</u>	<u>(4,506)</u>

Represented by:

Funds Due from the Ministry of Education

(4,506)
(4,506)

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Co-ordinators Office	-	45,000	(4,400)	-	40,600
SIP Projects	-	-	(43,686)	-	(43,686)
Totals	<u>-</u>	<u>45,000</u>	<u>(48,086)</u>	<u>-</u>	<u>(3,086)</u>

17. Funds Held on Behalf of the Community of Learning Cluster

Waimata High School is the lead school and holds funds on behalf of the Community of Learning cluster.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	34,614	34,614	26,642
Funds Received from Cluster Members	6,217	-	30,149
Funds Spent on Behalf of the Cluster	(18,718)	-	(22,177)
Funds Held at Year End	<u>22,113</u>	<u>34,614</u>	<u>34,614</u>



18. Funds Held on Behalf of the HEHA Maori Community Project Cluster

Waimate High School is the lead school and holds funds on behalf of the HEHA Maori Community Project cluster, a group of schools funded by the Ministry of Health to share improving nutrition, increasing physical activity and achieving healthy weight for all New Zealanders.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	9,264	9,264	9,276
Funds Spent on Behalf of the Cluster	-	-	(70)
Funds Held at Year End	<u>9,264</u>	<u>9,264</u>	<u>9,206</u>

19. Funds Held on Behalf of the Transport Cluster

Waimate High School is the lead school and holds funds on behalf of the Waimate Schools Bus Network cluster, a group of schools funded by the Ministry of Education to share school transport network.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	65,445	65,445	69,700
Funds Received from Cluster Members	2,060	-	21,604
Funds Received from MoE	673,668	-	563,278
Funds Spent on Behalf of the Cluster	(123,188)	-	(589,150)
Funds Held at Year End	<u>117,985</u>	<u>65,445</u>	<u>65,445</u>

Distribution of Transport Cluster Funds

St Patrick's School	9,209	-	4,581
Waimate Centennial School	9,209	-	4,581
Waimate Main School	9,209	-	4,581
Waimate High School	80,358	-	51,702
	<u>117,985</u>	<u>-</u>	<u>65,445</u>

Current Assets

Cash at bank	195,367	-	67,874
Debtor	2,710	-	2,861
GST Receivable	-	-	12,360

Current Liabilities

Expenses Due	18,282	-	7,650
GST Payable	21,801	-	-

Equity

	<u>117,985</u>	<u>-</u>	<u>65,445</u>
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20. 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.

21. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members Remuneration	3,055	3,305
Leadership Team Remuneration Full-time equivalent members	391,348 3.00	356,479 3.00
Total key management personnel remuneration	394,403	359,784

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance- and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	140 - 150	143 - 145
Benefits and Other Emoluments	3 - 4	3 - 4
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	6.00	-
110 - 120	-	2.00
120 - 130	2.00	-
	8.00	2.00

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

22. 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	5,500	-
	1	-

23. 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.

24. 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 LSC Co-Ordinators Office Project. The total cost of this project is estimated to be \$50,000, which the school has contracted into with several contractors as agent for the Ministry of Education. The project is fully funded by the Ministry. An amount of \$45,000 has been received from the Ministry for this project, of which \$96,720 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) The school has contracted for SIP Capital Works Project. The total cost of this project is estimated to be \$178,794, which the school has contracted into with several contractors as agent for the Ministry of Education. The project is fully funded by the Ministry. An amount of \$160,818 has been received from the Ministry for this project, of which \$153,701 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$3,086)

(b) Operating Commitments

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

(Operating commitments at 31 December 2020: nil)

25. 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	782,475	789,577	754,255
Receivables	410,812	285,374	291,094
Investments - Term Deposits	110,964	10,109	10,100
Total Financial assets measured at amortised cost	<u>1,303,251</u>	<u>1,084,130</u>	<u>1,055,509</u>

Financial liabilities measured at amortised cost

Payables	375,648	309,864	300,600
Finance Leases	40,089	50,418	50,418
Total Financial liabilities measured at amortised Cost	<u>415,737</u>	<u>360,282</u>	<u>351,017</u>

26. Events After Balance Date

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

27. Comparatives

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

28. 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 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.

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 of 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.

29. Prior Period Adjustment

The Funds held on behalf of the Waimata Schools Bus Network as at 31 December 2020 were understated by \$65,445 in the 2020 audited accounts due to the statement of financial position of the network not being recognised. Cash and Cash Equivalents, Accounts Receivable, GST Receivable, Accounts Payable and Funds Held on Behalf of the Transport Cluster were the Statement of Financial Position line items which have been corrected. The below shows the figure for each of those line items in the 2020 audited accounts, and the amended figure in the comparative column of this years accounts. The disclosure in Note 19 has also been amended to reflect this correction of the prior period error.

	Previously audited accounts	Amended after correction
	\$	\$
Current Assets		
Cash and Cash Equivalents	496,381	714,256
Accounts Receivable	288,234	291,094
GST Receivable	18,632	30,993
Current Liabilities		
Accounts Payable	382,909	390,609
Funds Held on Behalf of the Transport Cluster	-	65,445



BDO INVERCARGILL

Waimate High School #362

Analysis of Variance Report

2021



Areas of focus:

- Excellent Year 7 and 8 Student Attainment in Reading, Writing and Mathematics
- Excellent Year 9 and 10 Student Attainment in Literacy
- Excellent Year 9 and 10 Student Attainment in Numeracy
- Excellent Student Attainment in NCEA and as graduating students

Focus: Excellent Student Attainment in Curriculum Levels

Strategic Aim:

All learners at Waimata High School are actively engaged and achieve individual excellence through a full and balanced curriculum that responds to individual needs and values and is underpinned by the NZC and national priorities.

Annual Aim:

Increase the number of students who are at or above the national mean in Reading, Writing and Mathematics as the testing.

Target 1:

The target group of Year 7 and 8 students who are below the Reading, Writing and Mathematics standard at the end of 2020 will have made more than one year's progress at the end of 2021.

Data

% Students Achieving At or Above the national mean at the end of 2019, the end of 2020 and the end of 2021

Reading	2019		2020		2021		Writing		2019		2020		2021		Maths		2019		2020		2021	
	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8	Yr 7	Yr 8
All students	56	44	39	34	63	49	All students	60	58	57	56	69	60	All students	59	45	52	25	54	31		
Males	53	31	44	32	60	50	Males	54	54	60	58	52	63	Males	63	54	73	26	66	42		
Females	62	55	33	38	66	47	Females	62	77	54	54	83	57	Females	54	38	29	23	52	13		
Māori	83	25	14	67	80	0	Māori	67	100	29	67	80	40	Māori	67	25	29	50	60	0		

Overall review:

Looking at the Year 8 cohort who were Year 7 in 2020 and comparing them to the overall data at the end of Year 8 in 2021, there has been growth in achievement levels for two learning areas, and a drop for one learning area.

Reading from 39% to 48%, Writing from 57% to 60% and Mathematics 52% to 31%.

2020 data showed that Year 7 boys were outperforming Year 7 girls in achieving at or above in all three disciplines. Both boys and girls of the Year 8 2020 group were achieving at or above at similar percentages in all three disciplines.

In 2021, Year 7 girls are outperforming boys in achieving at or above in both Reading and Writing. The percentage of boys and girls achieving at or above in Mathematics are similar (56% and 52% respectively). Year 8 boys are outperforming girls in achieving at or above in Mathematics. The percentage of boys and girls achieving at or above in Reading and Writing are similar (Reading - 50% and 47% and Writing 63% and 57%).

In Reading, the end of year data for 2020 (then) Year 7 students compared to the (now) Year 8 students shows that overall student achievement level has increased from 39% to 48%. Boys have increased from 44% to 50% and girls have increased from 33% to 47%. Māori achievement in Reading has increased from 14% to 50%.

In Writing, the end of year data for 2020 (then) Year 7 students compared to the (now) Year 8 students shows that overall student achievement level has increased from 57% to 60%. Boys have increased from 60% to 63% and girls have increased from 54% to 57%. Māori achievement in Writing has increased from 29% to 40%.

In Mathematics, the end of year data for 2020 (then) Year 7 students compared to the (now) Year 8 students shows that overall student achievement level has dropped from 52% to 31%. Boys have dropped from 73% to 42% and girls have dropped from 29% to 13%. Māori achievement has dropped from 29% to 0%.

Waimate High School Analysis of Variance

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Reading</p> <ul style="list-style-type: none"> • DEAR reading programme, every day for 20 minutes. • Encouragement of personal enjoyment, both at home and at school. • School based reading e.g research in Social Studies. • Novel studies - both read by and to the students. • Library time - to get personal books out and have reading time. • Buddy reading between Year 7/8 and senior students - twice a week for Terms 2 and 3. • Individual novel studies. • PaCT as an assessment tool. • e-asTTle Reading tests at the start, middle and end of the year for Year 7, middle and end of the year for Year 8. • Reading recovery for students below the national mean. 	<p>Year 7 At the start of 2021, 41% were sitting at or above the national mean in Reading. At the end of 2021, 63% were sitting at or above the national mean in Reading. 11% of students were just below the national mean. 28 (52%) students made accelerated progress in Year 7. 8 (15%) students made expected progress. There were 10 target students in Year 7. At the start of the year, all 10 students were below the national mean. 50% of these students are now working at or above the national mean. Out of the 10 students, 8 made accelerated progress and 1 made expected progress.</p> <p>Year 8 At the end of Year 7, the current Year 8 cohort, 39% were sitting at or above the national mean in Reading. At the end of 2021, 48% were sitting at or above the national mean in Reading.</p>	<p>Data is based on an Asttle test and does not include OTJ or other assessments. Based on OTJ's, Year 7 students are sitting at 71% at/above and Year 8 students are sitting at 64% at/above.</p> <p>Many Year 7 & 8 students were involved in the 'buddy reading' programme. Majority of the students enjoyed reading alongside the older students. A number of these students also worked with Learning Support and had additional reading support throughout the year.</p> <p>COVID had an impact on students again this year, with four weeks of online learning, and the additional regulations that were put in place following their return to school. Although students were encouraged to read during lockdown, we could not control this like we normally would do with our DEAR time. Several students did not have access to physical reading material, and some</p>	<ul style="list-style-type: none"> • Continue with the work we have started around explicit teaching of reading skills and strategies. Look at how we could improve these. • Continue with the buddy reading programme and working with Learning Support. • Restart the extension reading group and have more students involved in this. • Continue to expose students to a wider range of text types and implement reading across all our subject areas. • Continue to work on building positive mindsets/attitudes towards reading. • Be more consistent with our visits to the library and develop a personal reading programme. • Work with the Literacy Lead and the English department to ensure we are setting our students up for success for the new NCEA literacy standard. • Introduce the iDeal programme to Year 7 students.

<ul style="list-style-type: none"> Encouraging students to have a positive mindset/attitude towards Reading. Included a wider range of text types to our learning programmes. Teaching of reading comprehension strategies. Worked with learning support to provide extra support for students. 	<p>6% of students were just below the national mean.</p> <p>10 (32%) students made accelerated progress in Year 8. 5 (16%) students made expected progress.</p> <p>There were 9 target students in Year 8. At the end of 2021, 2 of these students are now working at or above the national mean. Out of the 9 students, 5 made accelerated progress.</p>	<p>students struggled with reading on devices.</p> <p>We have started to do more explicit teaching of reading strategies, especially with those who were sitting below the national mean. We have looked at a variety of reading skills and strategies.</p> <p>We have started to expose students to a wider range of text types and implemented reading across all our subject areas.</p> <p>Attitude towards Reading is a concern across Year 7 & 8.</p> <p>The Year 7 students had an average attitude score of 2.5. 46% of Year 7 students had an attitude score under 2.5.</p> <p>The Year 8 students had an average attitude score of 2.4. 52% of Year 8 students had an attitude score under 2.5.</p>
<p>Writing</p> <ul style="list-style-type: none"> Exposed students to various writing focuses throughout the year e.g. creative, explanation, persuasive to students 	<p>Year 7</p> <p>At the start of 2021, 41% were sitting at or above the national mean in Writing.</p>	<p>Data is based on an astlie test and does not include OTJ or other assessments.</p> <p>We have included a range of text types in our writing programmes</p>
		<ul style="list-style-type: none"> Introduce the iDeal programme to Year 7 students, focusing on spelling to start with. If successful, we will include it in the Year 8 programme in 2023.

<ul style="list-style-type: none"> could explore a wide range. Included small writing activities to get students practising new skills. Focused on surface features, including capital letters, full stops and basic spelling. Included writing in all subject areas, not just English. Encouraged other subject areas to do so too. PaCT as an assessment tool. asTTle writing tests at the start and end of the year for Year 7 students, and end of the year for Year 8 students. Started to refocus on the basics such as parts of speech, sentences, language features and punctuation, in preparation for the new NCEA standards. Encouraged students to have a positive mindset/attitude towards writing by including student interests, games etc. Included strategies learnt from PLD including providing examples, conferencing, planning templates. Made writing (literacy) an additional focus of our 	<p>At the end of 2021, 69% were sitting at or above the national mean in Writing. 13% of students were just below the national mean.</p> <p>36 (67%) students made accelerated progress in Year 7. 11 (20%) students made expected progress.</p> <p>There were 10 target students in Year 7. At the start of the year, all 10 students were below the national mean. 60% of these students are now working at or above the national mean. Out of the 10 students, 8 made accelerated progress and 2 made expected progress.</p>	<p>this year. We have focused on surface features (mainly basic punctuation including capital letters, full stops, commas etc) and have implemented a rule of not accepting students' work until those basics are correct. This is a rule that we expressed in our Learning Team meetings and hoped that other subject areas would also take on board.</p> <p>We have included writing in all our subject areas, to expose them to different types of writing, but to also get them in the habit of writing more. We are working on changing the idea that writing is only within English.</p> <p>COVID had an impact on students again this year, with four weeks of online learning, and the additional regulations that were put in place following their return to school. Students had to communicate with their teachers through written communication. This may have had a positive impact on some of our students, as they were writing more than normal. However, trying to encourage students to work hard on their writing, particularly with surface features, was a</p>	<ul style="list-style-type: none"> We have split writing focuses in Year 7 and 8 next year. Year 7 students will focus on the building blocks of writing, with Year 8 students will focus on writing for different purposes and audiences. Continue to focus on basic language skills, surface features etc. Introduce the Literacy Super Skills programme at Year 7 & 8 – this is a 40-week programme that covers a range of literacy skills. Year 7 & 8 Learning Team will be focused on Literacy. Continue to set students up for success for the new NCEA Literacy standard, by ensuring they are exposed to the skills needed. Continue to work on building a positive attitude towards writing by including students' interests, games, materials and student voice etc. Continue with small writing activities, using them as Do Now activities. Continue to include writing in all learning areas. Develop an extension writing programme for those students who are passionate about writing.
<ul style="list-style-type: none"> Year 8 At the end of Year 7, the current Year 8 cohort, 57% were sitting at or above the national mean in Writing. At the end of 2021, 60% were sitting at or above the national mean in Writing. 17% of students were just below the national mean. 11 (37%) students made accelerated progress in Year 8. 	<p>At the end of Year 7, the current Year 8 cohort, 57% were sitting at or above the national mean in Writing.</p> <p>At the end of 2021, 60% were sitting at or above the national mean in Writing.</p> <p>17% of students were just below the national mean.</p> <p>11 (37%) students made accelerated progress in Year 8.</p>	<p>We have included writing in all our subject areas, to expose them to different types of writing, but to also get them in the habit of writing more. We are working on changing the idea that writing is only within English.</p> <p>COVID had an impact on students again this year, with four weeks of online learning, and the additional regulations that were put in place following their return to school. Students had to communicate with their teachers through written communication. This may have had a positive impact on some of our students, as they were writing more than normal. However, trying to encourage students to work hard on their writing, particularly with surface features, was a</p>	<ul style="list-style-type: none"> We have split writing focuses in Year 7 and 8 next year. Year 7 students will focus on the building blocks of writing, with Year 8 students will focus on writing for different purposes and audiences. Continue to focus on basic language skills, surface features etc. Introduce the Literacy Super Skills programme at Year 7 & 8 – this is a 40-week programme that covers a range of literacy skills. Year 7 & 8 Learning Team will be focused on Literacy. Continue to set students up for success for the new NCEA Literacy standard, by ensuring they are exposed to the skills needed. Continue to work on building a positive attitude towards writing by including students' interests, games, materials and student voice etc. Continue with small writing activities, using them as Do Now activities. Continue to include writing in all learning areas. Develop an extension writing programme for those students who are passionate about writing.

<p>Year 7 & 8 Learning Team as we noticed it was an area students were struggling with.</p>	<p>5 (17%) students made expected progress. There were 9 target students in Year 8. At the end of 2021, 4 of these students are now working at or above the national mean. Out of the 9 students, 4 made accelerated progress and 1 made expected progress.</p>	<p>challenge due to their poor attitude towards writing. Attitude towards Writing is a concern across Year 7 & 8. The Year 7 students had an average attitude score of 2.6. 30% of Year 7 students had an attitude score under 2.5. The Year 8 students had an average attitude score of 2.67% of Year 8 students had an attitude score under 2.5.</p>	<ul style="list-style-type: none"> • Include more hands on learning - we have the tools to do so, so need to include this more often in a meaningful way. • Stretch out the programmes further as some parts feel a little rushed and could be covered better. • Look at setting up rotations to grow student engagement, include student interests and give them choice. • Adding more small group teaching. We will include more of the concept of tuakana – teina, where those who are more able teach those who are less able. • Include more literacy-based questions in Maths - word problems, writing their answers out step by step, showing their working/understanding. This will help students identify where they
<p>Mathematics</p> <ul style="list-style-type: none"> • Do now' activities that engage students at the start of each lesson. • Included hands-on activities to encourage student participation. • Sumdog was used as a tool to revise basic fact knowledge. It has a high level of engagement from students. • Linked Mathematics with other subject areas, making connections across the curriculum and to the real world. • e-asTTThe Mathematics tests at the start, middle and end of year for Year 7. 	<p>Year 7 At the start of 2021, 52% were sitting at or above the national mean in Mathematics. At the end of 2021, 54% were sitting at or above the national mean in Mathematics. 17% of students were just below the national mean. 28 (52%) students made accelerated progress in Year 7. 13 (24%) students made expected progress. There were 10 target students in Year 7. At the start of the year, 6 of these students were below the national mean. 3 of the 10</p>	<p>Data is based on an astle test and does not include OTJ or other assessments. Based on OTJs, Year 7 students are sitting at 67% at/above and Year 8 students are sitting at 57% at/above. The timing of the COVID lockdown had an impact on our Mathematics programmes, as we had all just started new units. This meant that a large chunk of those units was delivered online, and we did not have time when returning to school to go over everything again to ensure all students had a full understanding of those units. Number was covered throughout the year, rather than just in one term. Students were exposed to number strategies for longer</p>	<ul style="list-style-type: none"> • Include more hands on learning - we have the tools to do so, so need to include this more often in a meaningful way. • Stretch out the programmes further as some parts feel a little rushed and could be covered better. • Look at setting up rotations to grow student engagement, include student interests and give them choice. • Adding more small group teaching. We will include more of the concept of tuakana – teina, where those who are more able teach those who are less able. • Include more literacy-based questions in Maths - word problems, writing their answers out step by step, showing their working/understanding. This will help students identify where they

<p>middle and end of year for Year 8.</p> <ul style="list-style-type: none"> • Focused on basic fact knowledge throughout the year, including it in 'do now' activities. • Trialled a financial literacy unit for Year 7. • Encouraged students to have a positive mindsets/attitude towards mathematics by including student interests, games etc. 	<p>students are now working at or above the national mean. Out of the 10 students, 2 made accelerated progress and 4 made expected progress.</p> <p>Year 8 At the end of Year 7, the current Year 8 cohort, 52% were sitting at or above the national mean in Mathematics. At the end of 2021, 31% were sitting at or above the national mean in Mathematics. 9% of students were just below the national mean.</p> <p>9 (28%) students made accelerated progress in Year 8. 6 (19%) students made expected progress. There were 9 target students in Year 8. At the end of 2021, 1 of these students is now working at or above the national mean. Out of the 9 students, 1 made accelerated progress and 2 made expected progress.</p>	<p>period, therefore building on their understanding.</p> <p>We find that students have a low level of confidence in Mathematics and are not always willing to step out of their comfort zones. A lot of this is associated with their basic fact knowledge, and not having those basic skills to achieve the higher level tasks.</p> <p>Attitude towards Mathematics is a concern across Year 7 & 8.</p> <p>The Year 7 students had an average attitude score of 2.6. 37% of Year 7 students had an attitude score under 2.5.</p> <p>The Year 8 students had an average attitude score of 2.3. 50% of Year 8 students had an attitude score under 2.5.</p>	<p>may have gone wrong in their working and therefore be able to fix it.</p> <ul style="list-style-type: none"> • Connecting Mathematics to real life situations/experiences, so students can see the relevance of the task/their learning. • Continue the use of Do Now activities to engage students at the start of each lesson. • Continue the focus on basic fact knowledge. • Work with the Mathematics department to ensure our programmes are setting our students up for success with the introduction of the new NCEA Numeracy standard. • Continue to work on building a positive attitude towards Mathematics with all students, using hands on learning and including student interests.
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Planning for 2022:

- Key Competencies – We will continue to focus on Managing Self, Participation and Contribution and Relating to Others. By building these Key Competencies, we should see higher achievement levels in all curriculum areas.
- Reading – Reading will focus on basic comprehension strategies and building a positive mindsets/attitude.

- Writing – Writing will focus on basic parts of speech, language features, sentence structures and punctuation. This will improve their overall writing level. We will also focus on building a positive mindsets/attitude in Writing.
- Mathematics – Mathematics will focus on basic fact knowledge, including hands-on learning/materials/projects and building positive mindsets/attitudes.

Focus: Excellent Student Attainment in Literacy

Strategic Aim:

All learners at Waimate High School are actively engaged and achieve individual excellence through a full and balanced curriculum that responds to individual needs and values and is underpinned by the NZC and national priorities.

Annual Aim:

Increase the number of students achieving at or above the expected curriculum level in e-asTTe literacy

Target 2:

The group of Year 9 and 10 students who are below the standard in literacy at the end of 2020 will have made accelerated progress by the end of 2021.

2020:

Year 9

24 students were identified as below the NM in writing.
8 students were identified as target students.

Year 10

5 students were identified as below the NM in writing.
10 students were identified as target students.

2021:

Year 9

16 students were identified as below the NM in writing.
4 students were identified as target students.

Year 10

19 students were identified as below the NM in writing.
4 students were identified as target students.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Reading</p> <p>Year 9 Cohort 44% of students are 'at' or 'above' the National Mean compared with 48% at the end of Year 8. 33% of students made accelerated progress. 28% of students made the expected progress of one sublevel.</p> <p>Of the 12 remaining students with two lots of data who were identified as below: one is now 'above', one is 'at' and 10 are still below.</p> <p>Of these, five have made accelerated progress, three made expected progress. Three have stayed the same and one has gone down.</p> <p>Of the seven that either made expected progress, stayed the same or went down: three made accelerated progress in 2020 and two made expected progress, one remained the same and one went down.</p> <p>Year 10 Cohort 44% of students are 'at' or 'above' the National Mean compared with 56% at the end of Year 9. 24% of students made accelerated progress. 27% of students made the expected progress of one sublevel.</p> <p>Of the 23 students with data, who made expected progress or stayed the</p>	<p>The average attitude score of this cohort is 2.3. This is lower than the national average.</p> <p>Those students below the expected level are weaker in inference skills and the processes and strategies needed to retrieve information from multiple sources to infer meaning and identify main ideas which is a key part of this test.</p> <p>Given that 52% of this cohort made accelerated progress in 2020, we would not expect the same level this year.</p>	<p>DEAR needs to be reviewed to assess its effectiveness and staff and student buy-in as we know having positive role modelling of reading for pleasure makes a difference to student attitudes, particularly boys. This is seen in the junior school in buddy reading. We need to investigate ways to reinforce the importance of reading.</p> <p>Staff PLD and the Year 9 and 10 Learning Team focus will need to include strategies to improve students' inference skills. This will be a focus in Year 10 English classes next year.</p> <p>Two years of Lockdowns have highlighted the positive effect of increased reading on those students who actively participated in the online learning, and we need to find ways of capitalising on this.</p> <p>PLD is required to upskill staff in supporting literacy across the curriculum, to enable them to make sound PACT judgements and to prepare them for the new literacy standards being brought in under the NCEA review. Participation in the national Literacy Pilot, the</p>	

	<p>same. 13 made accelerated progress in 2020, five made expected progress and four stayed the same and one went down.</p> <p>Of the 22 students with two lots of data who were identified as below, six made accelerated progress, three made expected progress, seven stayed the same and six went down.</p>	<p>The average attitude score of this cohort is 2.43 which is below the national average.</p> <p>Nine of the 13 students below in reading who stayed the same or went down, have a lower-than-average attitude score.</p>	<p>development of a Literacy Team, and the creation of the CoL Literacy Lead position should ensure this comes to fruition in 2022.</p> <p>Year 11 Learning Teams will need to focus on developing students inference skills as this is a marked weakness in this cohort of those achieving below the level.</p>
<p>Writing</p> <p>Learning Teams continued to develop the use of data to inform their ongoing focus for their cohort, as well as for the target students.</p>	<p>Year 9 Cohort</p> <p>33% of students are 'at' or 'above' the National Mean compared with 54% at the end of Year 8.</p> <p>23% of students made accelerated progress.</p> <p>9% of students made the expected progress of one sublevel.</p> <p>Of the 10 remaining students with two lots of data who were identified as below, one is now 'at' and nine are still below.</p> <p>Of these, two have made accelerated progress, one made expected progress, four have stayed the same and three have gone down.</p> <p>Of the eight that either made expected progress, stayed the same or went down, four made accelerated progress in 2020, three remained the same and one went down.</p> <p>Of the four target students with two lots of data, no students made accelerated progress, three made no change and one went down.</p>	<p>Nine of the 15 students new to Year 9 in 2021 are below the level in writing.</p> <p>Seven of the 11 students who left at the end of Year 8 were at or above the level.</p> <p>There was a low level of engagement in English from this cohort during lockdown especially in relation to written tasks.</p> <p>The average attitude score of this cohort is 2.2. For those below the level it is 2.18. Attitude is a factor affecting the attainment of this cohort.</p> <p>Testing occurred much later in the year this year, after school exams which also impacted student attitudes.</p> <p>Punctuation, spelling, and paragraphing is of concern for those achieving below the level.</p>	<p>Further staff PLD on making PACT written literacy judgements at Year 9 and 10 to ensure it is accurate and consistent and to prepare them for the new literacy standards being trialled in 2022. Participation in the national Literacy Pilot, the development of a Literacy Team, and the creation of the CoL Literacy Lead position should ensure this comes to fruition in 2022.</p> <p>Investigation into introduction of literacy requirements across the curriculum to support students who have poor attitudes towards writing in English. This would reinforce the importance of literacy in contexts they enjoy. This is especially important for boys as the data continues to highlight their over representation in the 'below' category in the asTTa writing tests.</p> <p>This will need to be a key focus in Learning Teams in 2022.</p>

	<p>Of the four who stayed the same or went down, three made accelerated in 2020 and one did not.</p> <p>Year 10 Cohort</p> <p>87% of students are 'at' or 'above' the National Mean compared with 60% at the end of Year 9.</p> <p>53% of students made accelerated progress.</p> <p>25% of students made expected progress of one sublevel.</p> <p>Of the four target students with two lots of data: two made accelerated progress, one made expected progress, and one remained the same.</p> <p>Of the target students all four are 'at' or 'above' the national mean in writing.</p>	<p>One of the target students had poor overall attendance.</p> <p>The target students have shown improvement in writing in English with high levels of scaffolding but do less well in test conditions with limited support.</p> <p>The use of structured writing frames, sentence starters and exemplars help students to improve their written expression and improve confidence. This means they have a good knowledge of the tested text type.</p> <p>The average attitude score for this cohort is 2.3. Only five of the 52 students in this cohort have an attitude score above three, the national average.</p> <p>A poor attitude towards writing can be overcome if they are confident in the type of text they are being asked to produce.</p> <p>Those students who are below the expected level are weaker in surface features and struggle to write with the appropriate structure and language.</p>	<p>Teaching of the appropriate structure and language of different text types students are expected to write will help students' overall attainment in written tasks. Building staff capacity to teach this will need to be a key priority in 2022.</p>
<p>Planning for 2022:</p> <p>PLD continues to be important for staff to upskill in appropriate SOLO literacy strategies to target specific cohort weaknesses as well as provide opportunities for sharing best practice around their use. The new Literacy Leader will play an important role in helping each department become experts in their own text types both in how to read and unpack meaning from these, and how to get students to recreate them.</p> <p>Ongoing PLD will also be needed around the effective use of PACT.</p> <p>The Literacy Team will play an important role in ensuring that those below the expected level are identified, referred to the appropriate people for further testing and the appropriate interventions are put in place to support students make accelerated progress.</p> <p>https://www.athighschool.sharepoint.com/sites/02/stats/Data9auff/2021_school_documentation/2021_Analysis_of_Variance.docx</p>			

Learning Teams at both junior and senior levels will need to focus on strategies to encourage greater self-regulation and time management as our target students continue to struggle with this.

Planning needs to begin around the Literacy Standards being introduced in 2022 and how each curriculum area could be providing evidence towards these. Attitude towards reading and writing is a key indicator for students who are not at the expected level and being able to practise these skills in contexts they enjoy could improve outcomes for these students.

Focus: Excellent Student Attainment in Numeracy

Strategic Aim:

All learners at Waimate High School are actively engaged and achieve individual excellence through a full and balanced curriculum that responds to individual needs and values and is underpinned by the NZC and national priorities

Annual Aim:

Increase the number of students achieving at or above the expected curriculum level in AsTTle Mathematics

Target 3:

The group of Year 9 and 10 students who are below the standard in numeracy at the end of 2020 will have made accelerated progress by the end of 2021

Baseline data:

Year 9 results as a percentage of the cohort that are at or above the national mean

	Year 7 November 2019	Year 8 November 2020	Year 9 November 2021
All students	59%	19%	10%
Male	62%	31%	27%
Female	56%	22%	7%
Māori*	75%	50%	50%

Comments: 14 new students this year 12 of whom were below the national mean. The Māori data is based on 4 learners and thus is not statistically significant.
24/38 or 63% have an attitude score less than the middle score of 2.5 and 32% have an attitude score less than 2.
The decrease in the girls' percentage from 2020 to 2021 was one learner who is working at/above level, but did not test well in the AsTTle test.

Year 10 Results as a percentage of the cohort that are at or above the national mean

	Year 7 November 2018	Year 8 November 2019*	Year 9 November 2020	Year 10 November 2021
All Students	64%	56%	40%	19%
Male	67%	86%	41%	22%
Female	63%	30%	40%	14%

Comments: 8 new 7 below
Only 3 (or 5) Māori learners, data is not statistically significant
Y8 statistics are missing data and is only out of 16 learners and thus are not reliable.
28/53 or 53% had an attitude score less than 2.5 (the middle mark) and 26% have an attitude score less than 2, meaning that a large majority do not feel that they are good at Mathematics. This leads to less resilience in their learning.
Of those learners who were at or below in 2020 and below in 2021, 3 learners had made one sublevel progress (expected progress) according to the e-AsTTle test. According to the

Maintain*	67%	33%	33%	20%	OTJ in PaCT, all had made progress over the year, all except 1 were working at level 5 or above.
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Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Planning for 2021:</p> <ul style="list-style-type: none"> With the expectation that 2021 will be a less disrupted year, we intend to continue our work on growth mindset among all staff and students in the Mathematics and Statistics learning area. We want to foster the concept that making mistakes is an integral part of learning. <ul style="list-style-type: none"> Embedding the skills required for the new Numeracy Unit Standards to give our learners the best chance of achieving this. Teachers will continue to share good practice and the progress of learners both informally and as part of Learning Team meetings. <ul style="list-style-type: none"> Continue to use learning materials from a variety of sources: online, worksheet and textbook as appropriate for the learning and to give learners choice. We will also reinforce the notion that Mathematics is not about answers, but how we get these answers. Continue to reinforce numeracy strategies with Numeracy Ninja exercises at the start of most lessons. 	<p>Year 9 Cohort Of the 22 learners with complete data, 6 (27%) made expected progress and a further 7 (32%) made accelerated progress.</p> <p>Of those who made less than expected progress in 2021, half of them made at least expected progress in 2020.</p> <p>Of the four target learners in 2021, two made accelerated progress and one made expected progress.</p> <p>The average scores for the strands were similar with Algebra, the most recent topic, coming out on top. Surface and deep understanding were also very similar.</p> <p>Year 10 Cohort Of the 42 learners with complete data, 15 (36%) made expected progress and a further 9 (21%) made accelerated progress.</p> <p>Of those who made less than expected progress, most had no data from Year 8 to compare their progress in Year 9. Two learners had made accelerated progress in Year 9.</p> <p>Of the four target learners in 2021, one made expected progress, and the others made less than expected progress according to AsTTle. According to the OTJ in</p>	<p>General comments With the nature of the lockdown in term 3 meaning that learners weren't sure how long it would go on for, less than half the cohort engaged in the online learning with only a small percentage completing a similar amount of learning as they would have in class. Learners were also much less likely to ask for help with their learning than they would be in class. Discussing learning with class mates is an important part of learning and this was also missed during the time away from school.</p> <p>Year 9 Cohort In 2021, the Mathematics and Statistics department had only 5 lessons per fortnight rather than the normal 6. For both Year 9 classes, one of these lessons was affected by assemblies meaning that all learners had % of the time they should have had. This affected their progress.</p> <p>One of the classes changed teacher during the year which was unsettling for them.</p> <p>Year Cohort The Year 10 cohort also had only 5 lessons per fortnight with one class having this further reduced by an assembly period.</p>	<p>PaCT: we have been making PaCT judgements for the last two years. In 2021, we used material produced by Jake and Olivia Wills to help with this. Our next step is to look at how to use this data more. Jake Wills may be doing a session with the Aoraki Maths teachers later in 2022 which could give us more guidance on this.</p> <p>Continue with what we have done on Growth Mindset. With the interruptions to learning over the last two years, this has not happened with as much focus as planned.</p> <p>Continue with the daily Numeracy Ninja exercises fully explaining the Key Skills section each lesson.</p>

	<p>PACT, all four made at least expected progress. The average scores for the strands were similar with Algebra, the most recent topic, coming out on top. Surface and deep understanding were also similar with deep having a slightly higher score...</p>	
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Planning for 2022:

- Continue to work on growth mindset with teachers and learners, fostering the idea that mistakes are good and that Mathematics is not about the answers, but how we get there.
- Use the information coming out from the Numeracy trials to help prepare our learners, from the Aoraki Maths Association. Also use AsTTle terminology as practice for this.
- Teachers continue to share good practice and the progress of learners as part of the Maths Learning Team.
- Continue with Numeracy Ninjas - also embedding problem solving skills in real situations.

Focus: Excellent Student Attainment in NCEA

Strategic Aim:

All learners at Waimate High School are actively engaged and achieve individual excellence through a full and balanced curriculum that responds to individual needs and values and is underpinned by the NZC and national priorities.

Annual Aim:

Increase the number of students leaving school with NCEA level 2 or better.

Target 4:

The group of NCEA students identified as being at risk of not achieving NCEA level 1, 2 or 3 will be supported to ensure they achieve their goals.

Annual Aim baseline data: Number and percentage of students leaving school with NCEA level 2 or better

	2017	2018	2019	2020	2021
Number	33	29	25	20	30
Percentage	70.2%	82.9%	65.8%	77%	65.2%

Target 4 Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Teachers of senior classes chose 4 students across the three year levels, to give targeted help to. Progress was monitored and shared through the Learning Teams One Note document. The focus was on Literacy, especially for the target students, as data shows this is an area of weakness, in general. The continued use of SOLO to try to get students to look beyond the superficial information. It was also to give students a clear next step to get to the end product. 	<p>Year 11 8 students were identified as target students, identified by data from the Year 10 Learning Team in the previous year.</p> <p>One student (not an identified target student) left school to go back to Temuka.</p> <p>Of the remaining target students: 3 (38%) students gained Level 1.</p>	<p>COVID again closed the school for three weeks, this time. However, it was during Term 3 which impacted on students, disrupting their learning. As last year, some students worked better than others.</p> <p>All of the Level 1 students are returning to school for 2022. This will give those who missed out on the qualification in 2021, can achieve the missing credits.</p>	<p>Target students will get continued support in Year 12. This will help the students who did not gain Level 1 to gain the credits required.</p> <p>Change the way target students are monitored. In Term 2 senior learning teams need to look at the cohort as a whole and identify any other students who are falling behind. These will then become a focus and support put in place for their success. This will involve subject teachers, LAs, Pastoral Manager and home.</p>

<ul style="list-style-type: none"> All teachers involved in the senior learning teams were also involved in junior learning teams. This helps to identify causes for concern and how to support these throughout the school. By the time these students get to Year 11, teachers have a good indication of who requires extra support. In term 3 we identified other students who were in danger of not succeeding at their respective levels. Letters home to let parents/caregivers know of the areas of concern. 	<p>2 (25%) students are within 5 credits of passing Level 1, and should get these credits early 2022.</p> <p>2 (25%) target students were always going to take 2 years to gain Level 1, but they both worked well. 1 student has 11 credits to gain their Level 1. The other student has 25 credits to get.</p> <p>1 (13%) target student did not do as well as they should/could have. This student will need targeting from more of their teachers in 2022.</p> <p>Literacy and Numeracy</p> <p>1 (4%) target student did not gain Numeracy or Literacy</p> <p>1 (4%) student (not a target student) has 3 credits to gain for Numeracy and will then pass Level 1.</p> <p>Every other student (93%) in the year group gained both Literacy and Numeracy.</p> <p>Year 12</p> <p>There were 8 target students at this year level.</p> <p>1 (13%) student gained Level 1. They only require 12 more credits to gain Level 2, which will happen in 2022.</p> <p>6 (75%) students gained Level 2.</p>	<p>One student did not complete the work they needed to pass assessments.</p>	<p>Data has shown that target students who are monitored by several of their teachers, gain the most success. Therefore, we need to ensure that there are at least 3 teachers targeting each student. (if possible.) A Google Doc will be shared with teachers with the express intent of several teachers targeting one student.</p> <p>From Term 2, ensure that LAs of senior students, should be attending both senior learning team meetings. This will therefore give them a clear indication of what is happening for the students and we can work together to support them.</p> <p>Holding students to account for their work output.</p>
		<p>All target students who completed the full year, are returning for Year 13 to continue with their studies.</p> <p>There were only 2 students in the whole year level, who did not gain Level 2.</p>	<p>One of the students who did not gain Level 2 needed to complete Level 1 first. They achieved that and went on to be only 7 credits short of gaining Level 2 as well. With the continued support and monitoring for this student, it will be achieved in 2022.</p> <p>One student who was not a target student, was 5 credits short of gaining Level 2. This was not expected or picked up on. The</p>

	<p>1 (13%) target student left during the year for full-time employment.</p> <p>Year 13 There were 8 target students in this cohort.</p> <p>5 students needed to gain Level 2.</p> <p>1 student did not achieve at Level 2.</p> <p>0 target students gained Level 3. However, 1 student was only 2 credits short.</p> <p>Of the non-target students, 8 (33%) students gained Level 3.</p>	<p>From the Year 13 cohort,</p> <p>9 students still needed to achieve at Level 2 (including the 5 target students). Only 2 did not. One of these students is returning for Year 14 and will be working towards completing Level 2 in 2022.</p> <p>2 students will be able to pursue their chosen studies at Ara.</p> <p>5 students will go on to University to study their chosen fields.</p> <p>2 students have the option to study a Bridging Course to gain the required entry results for their chosen tertiary courses.</p> <p>1 student will be studying in QRC in Queenstown.</p> <p>1 target student gained full-time employment in Term 3.</p> <p>4 students are returning for Year 14.</p> <p>Others will be pursuing employment opportunities.</p>	<p>changes to the senior Learning Teams in 2022, is designed to address this type of student.</p> <p>Monitoring and interventions worked for the majority of our target, and other, students. However, there was one student who has left WHS without gaining Level 2, despite all of the support given. Work was not completed or handed in.</p> <p>Changes to the way the senior Learning Teams will run in 2022 should see earlier interventions for students who are not target students as well. Classroom Teachers, LAs and Pastoral Manager, all need to be working together to implement support for the students. Home will also be part of the support.</p> <p>Towards the end of Term 3 a few students had gained their required qualifications for their next stage, so did not try to gain Level 3. This is an attitude we need to try to change.</p>
<p>Planning for 2022:</p> <ul style="list-style-type: none"> • There needs to be a more concentrated targeting of the target students. We need to have at least 3 to 4 teachers on each identified student. • Overall view of how all students are tracking, needs to be carried out early in Term 2, to allow intervention at an earlier time. Continue to keep home in the picture, and meetings held with students, home, teachers, LA and Pastoral Manager. Students to be held more accountable to support them to keep up with the necessary work/assessment completion. • Internal assessments need to be completed before senior prizegiving. Students need time to prepare for external exams, and they should be able to do this without still working on internals. Student focus also falls, even if they do come in for study leave. <p>https://velimarehighschool.sharpsport.com/sites/default/files/DataStaff/2021_school_documentation/2021_Analysis_of_Variance.docx</p>			

Waimate High School

Learning for Life



26th May 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2021, the school received total Kiwisport funding of \$4958.08 (excluding GST). The funding was spent on supporting our sports co-ordinator in his role.

Jess Bailey

Administration Manager



**RESPECT
RESPONSIBILITY
REAL HONESTY**

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waimate High 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 19, 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 12 June 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 20 to 41, 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