

WESTERN HEIGHTS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1567

Principal: Ash Maindonald

School Address: 124-126 Sturges Road, Henderson, Auckland

School Postal Address: 124-126 Sturges Road, Henderson, Auckland

School Phone: 09 836 1213

School Email: admin@westernheights.school.nz

Members of the Board

Name	Position	How Position Gained	Position	Term Expired/ Expires
Aaron McGeal		Elected	Staff Rep	Sep-22
Ash Maindonald		Appointed	Principal	Current
Michelle Pauling		Elected	Parent Representative	Sep-22
Nicola Yelash		Elected	Presiding Member	Sep-22
Sarah Layton		Elected	Parent Representative	Sep-22
Talia Scott		Elected	Parent Representative	Sep-22
Tom Wu		Elected	Parent Representative	Sep-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

WESTERN HEIGHTS SCHOOL

Annual Report - For the year ended 31 December 2021

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Western Heights 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.

Nicola Yelash

Full Name of Presiding Member

Ash Maindonald

Full Name of Principal



Signature of Presiding Member



Signature of Principal

31.5.22

Date:

31 May 2022

Date:

Western Heights 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	5,678,094	5,379,821	5,755,154
Locally Raised Funds	3	85,042	62,250	65,845
Interest Income		4,023	5,000	3,929
International Students	4	-	-	1,826
		<u>5,767,159</u>	<u>5,447,071</u>	<u>5,826,754</u>
Expenses				
Locally Raised Funds	3	36,824	70,000	56,535
International Students	4	-	-	112
Learning Resources	5	3,799,965	3,319,903	3,550,777
Administration	6	336,773	321,221	338,195
Finance		9,921	12,500	13,294
Property	7	1,233,193	1,528,668	1,550,642
Depreciation	11	179,298	132,200	175,372
Loss on Disposal of Property, Plant and Equipment		5,760	-	27,576
		<u>5,601,734</u>	<u>5,384,492</u>	<u>5,712,503</u>
Net Surplus / (Deficit) for the year		165,425	62,579	114,251
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>165,425</u>	<u>62,579</u>	<u>114,251</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.

Western Heights School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	229,633	840,908	796,131
Accounts Receivable	9	274,039	239,237	239,237
GST Receivable		26,246	28,283	28,283
Prepayments		2,440	27,462	27,462
Funds due for Capital Works Projects	18	4,250	-	-
Investments	10	610,378	-	-
		<u>1,146,986</u>	<u>1,135,890</u>	<u>1,091,113</u>
Current Liabilities				
Accounts Payable	12	327,690	306,439	306,439
Borrowings	13	12,206	11,277	11,277
Revenue Received in Advance	14	17,155	-	-
Provision for Cyclical Maintenance	15	87,004	8,153	8,153
Finance Lease Liability	16	57,168	40,670	40,671
Funds held in Trust	17	13,424	26,202	26,202
Funds held for Capital Works Projects	18	84,409	232,754	232,755
		<u>599,056</u>	<u>625,495</u>	<u>625,497</u>
Working Capital Surplus/(Deficit)		547,930	510,395	465,616
Non-current Assets				
Property, Plant and Equipment	11	1,510,151	1,498,586	1,480,786
		<u>1,510,151</u>	<u>1,498,586</u>	<u>1,480,786</u>
Non-current Liabilities				
Borrowings	13	23,832	36,038	36,038
Provision for Cyclical Maintenance	15	40,982	92,655	92,655
Finance Lease Liability	16	59,063	48,930	48,933
		<u>123,877</u>	<u>177,623</u>	<u>177,626</u>
Net Assets		<u><u>1,934,204</u></u>	<u><u>1,831,358</u></u>	<u><u>1,768,779</u></u>
Equity		<u><u>1,934,204</u></u>	<u><u>1,831,358</u></u>	<u><u>1,768,779</u></u>

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

Western Heights 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		1,768,779	1,768,779	1,599,503
Total comprehensive revenue and expense for the year		165,425	62,579	114,251
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	55,025
Equity at 31 December		1,934,204	1,831,358	1,768,779
Retained Earnings		1,934,204	1,831,358	1,768,779
Equity at 31 December		1,934,204	1,831,358	1,768,779

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.

Western Heights School
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,456,788	1,412,370	1,436,668
Locally Raised Funds		101,759	52,250	55,845
International Students		-	-	1,826
Goods and Services Tax (net)		2,037	(43,780)	(43,780)
Payments to Employees		(551,695)	(451,349)	(528,687)
Payments to Suppliers		(593,506)	(716,442)	(640,375)
Interest Paid		(9,921)	(12,500)	(13,294)
Interest Received		2,862	5,169	4,098
Net cash from/(to) Operating Activities		408,324	245,718	272,301
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(154,215)	(237,447)	(219,109)
Purchase of Investments		(610,378)	-	
Net cash from/(to) Investing Activities		(764,593)	(237,447)	(219,109)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	55,025
Finance Lease Payments		(33,581)	37,205	(43,374)
Loans Received/ Repayment of Loans		(11,277)	(10,418)	(10,418)
Funds Administered on Behalf of Third Parties		(165,374)	(32,624)	(32,623)
Net cash from/(to) Financing Activities		(210,232)	(5,837)	(31,390)
Net increase/(decrease) in cash and cash equivalents		(566,501)	2,434	21,802
Cash and cash equivalents at the beginning of the year	8	796,131	838,474	774,332
Cash and cash equivalents at the end of the year	8	229,633	840,908	796,131

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.

Western Heights School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	4 years
Information and communication technology	5 years
Motor vehicles	3 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

n) 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.

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

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

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

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

q) Borrowings

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) 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	1,094,238	1,087,620	1,054,124
Teachers' Salaries Grants	3,292,838	2,823,686	3,065,804
Use of Land and Buildings Grants	924,199	1,243,515	1,252,682
Other MoE Grants	366,819	225,000	382,544
	<u>5,678,094</u>	<u>5,379,821</u>	<u>5,755,154</u>

The school has opted in to the donations scheme for this year. Total amount received was \$100,950.

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	20,036	33,500	19,122
Fees for Extra Curricular Activities	10,806	7,250	11,361
Trading	7,317	10,000	9,280
Fundraising & Community Grants	46,883	11,500	26,082
	<u>85,042</u>	<u>62,250</u>	<u>65,845</u>
Expenses			
Extra Curricular Activities Costs	29,525	60,500	41,168
Fundraising and Community Grant Costs	7,299	9,500	15,367
	<u>36,824</u>	<u>70,000</u>	<u>56,535</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>48,218</u>	<u>(7,750)</u>	<u>9,310</u>

4. International Student Revenue and Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	Number	Number	Number
International Student Roll	0	0	2
Revenue	\$	\$	\$
International Student Fees	-	-	1,826
Expenses			
Student Recruitment	-	-	112
	<u>-</u>	<u>-</u>	<u>112</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>-</u>	<u>-</u>	<u>1,714</u>

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	167,476	199,717	142,809
Equipment Repairs	7,323	10,000	13,852
Library Resources	1,026	1,000	630
Employee Benefits - Salaries	3,607,939	3,072,186	3,373,514
Staff Development	16,201	37,000	19,972
	<u>3,799,965</u>	<u>3,319,903</u>	<u>3,550,777</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	8,550	7,000	6,780
Board Fees	4,119	4,200	4,123
Board Expenses	50	1,500	173
Communication	10,571	11,250	9,197
Consumables	45,132	48,500	50,048
Operating Lease	1,853	3,000	8,799
Other	59,197	62,625	53,978
Employee Benefits - Salaries	178,041	156,000	174,583
Insurance	8,562	9,146	10,290
Service Providers, Contractors and Consultancy	20,698	18,000	20,224
	<u>336,773</u>	<u>321,221</u>	<u>338,195</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	106,941	100,500	104,111
Cyclical Maintenance Provision	27,178	8,153	16,922
Grounds	48,367	33,500	21,773
Heat, Light and Water	28,202	40,750	45,636
Rates	202	250	195
Repairs and Maintenance	24,926	38,000	44,840
Use of Land and Buildings	924,199	1,243,515	1,252,682
Security	9,779	7,000	7,938
Employee Benefits - Salaries	63,399	57,000	56,545
	<u>1,233,193</u>	<u>1,528,668</u>	<u>1,550,642</u>

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

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Accounts	\$ 229,633	\$ 760,861	\$ 716,084
Short-term Bank Deposits	-	80,047	80,047
Cash and cash equivalents for Statement of Cash Flows	<u>229,633</u>	<u>840,908</u>	<u>796,131</u>

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

Of the \$229,633 Cash and Cash Equivalents, \$80,159 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Receivables	\$ 438	\$ -	\$ -
Interest Receivable	1,179	18	18
Teacher Salaries Grant Receivable	272,422	239,219	239,219
	<u>274,039</u>	<u>239,237</u>	<u>239,237</u>
Receivables from Exchange Transactions	1,617	18	18
Receivables from Non-Exchange Transactions	272,422	239,219	239,219
	<u>274,039</u>	<u>239,237</u>	<u>239,237</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	610,378	-	-
Total Investments	<u>610,378</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	1,016,628	-	-	-	(36,782)	979,847
Furniture and Equipment	237,096	86,039	(1,801)	-	(43,206)	278,127
Information and Communication Technology	119,376	37,959	-	-	(50,485)	106,849
Leased Assets	82,699	67,397	-	-	(43,318)	106,778
Library Resources	24,987	23,029	(3,959)	-	(5,507)	38,550
Balance at 31 December 2021	1,480,786	214,424	(5,760)	-	(179,298)	1,510,151

The net carrying value of equipment held under a finance lease is \$106,778 (2020: \$82,699)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,471,273	(491,426)	979,847	1,471,273	(454,645)	1,016,628
Furniture and Equipment	917,803	(639,676)	278,127	841,164	(604,068)	237,096
Information and Communication Technology	521,727	(414,878)	106,849	490,156	(370,780)	119,376
Leased Assets	209,477	(102,699)	106,778	149,269	(66,570)	82,699
Library Resources	64,399	(25,849)	38,550	49,158	(24,171)	24,987
Balance at 31 December	3,184,679	(1,674,528)	1,510,151	3,001,020	(1,520,234)	1,480,786

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	27,943	41,892	41,892
Accruals	8,200	6,780	6,780
Banking Staffing Overuse	-	4,269	4,269
Employee Entitlements - Salaries	272,422	239,219	239,219
Employee Entitlements - Leave Accrual	19,125	14,279	14,279
	327,690	306,439	306,439
Payables for Exchange Transactions	327,690	306,439	306,439
	327,690	306,439	306,439

The carrying value of payables approximates their fair value.

13. Borrowings

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Loans due in one year	12,206	11,277	11,277
Loans due after one year	23,832	36,038	36,038
	<u>36,038</u>	<u>47,315</u>	<u>47,315</u>

The school has borrowings at 31 December 2021 of \$36,038 (31 December 2020: \$47,315). This loan is from the Energy Efficiency and Conservation Authority for the purpose of Updating of Lighting to LED. The loan is unsecured, interest is 8% per annum and the loan is payable with interest in equal instalments of \$3,682.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	17,155	-	-
	<u>17,155</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	100,808	100,808	108,653
Increase/ (decrease) to the Provision During the Year	27,178	8,153	16,922
Use of the Provision During the Year	-	(8,153)	(24,767)
Provision at the End of the Year	<u>127,986</u>	<u>100,808</u>	<u>100,808</u>
Cyclical Maintenance - Current	87,004	8,153	8,153
Cyclical Maintenance - Term	40,982	92,655	92,655
	<u>127,986</u>	<u>100,808</u>	<u>100,808</u>

16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	65,143	40,670	47,112
Later than One Year and no Later than Five Years	64,006	48,930	52,212
Later than Five Years			
Future Finance Charges	(12,918)	-	(9,720)
	<u>116,231</u>	<u>89,600</u>	<u>89,604</u>
Represented by			
Finance lease liability - Current	57,168	40,670	40,671
Finance lease liability - Term	59,063	48,930	48,933
	<u>116,231</u>	<u>89,600</u>	<u>89,604</u>

17. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	13,424	26,202	26,202
	<u>13,424</u>	<u>26,202</u>	<u>26,202</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. 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
		\$	\$	\$	\$	\$
Middle School Upgrade 1	<i>completed</i>	13,037	-	(13,037)	-	-
Middle School Upgrade 2	<i>in progress</i>	32,750	-	(37,000)	-	(4,250)
Resource Rm Modernisation	<i>completed</i>	1,316	-	(1,316)	-	-
Flooring Replacement	<i>completed</i>	(9,714)	9,714	-	-	-
Portacom Office for LSC	<i>completed</i>	(8,227)	8,227	-	-	-
Canopy over Courts	<i>in progress</i>	203,593	-	(143,920)	-	59,673
Concrete Steps	<i>in progress</i>	-	26,546	(1,810)	-	24,736
Flooring and Pinboard	<i>completed</i>	-	41,408	(41,408)	-	-
Totals		<u>232,755</u>	<u>85,895</u>	<u>(238,491)</u>	<u>-</u>	<u>80,159</u>
Represented by:						
Funds Held on Behalf of the Ministry of Education						84,409
Funds Due from the Ministry of Education						(4,250)
						<u>80,159</u>

	2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Middle School Upgrade 1	<i>in progress</i>	228,172	70,000	(285,136)	-	13,037
Middle School Upgrade 2	<i>in progress</i>	-	37,000	(4,250)	-	32,750
Resource Rm Modernisation	<i>in progress</i>	-	15,163	(13,847)	-	1,316
Flooring Replacement	<i>in progress</i>	-	84,815	(94,529)	-	(9,714)
Portacom Office for LSC	<i>in progress</i>	-	74,040	(82,267)	-	(8,227)
Canopy over Courts	<i>in progress</i>	-	270,838	(67,245)	-	203,593
Outdoor LED Sign	<i>completed</i>	-	35,522	(35,522)	-	-
Clearlite Replacement	<i>completed</i>	-	7,128	(7,128)	-	-
Toilet Modernisation	<i>completed</i>	-	17,625	(17,625)	-	-
Totals		228,172	612,131	(607,549)	-	232,755

19. 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.

Adele Nummy is a Deputy Principal at the School. During the year the School employed her daughter Lauren Nummy as at teacher who is paid according to the teachers award.

Ash Maindonald is the Principal at the School and a member of the Board. During the year the School employed his son, Tiaki Maindonald as Assistant Caretaker. Tiaki was paid according to the current award to Caretakers and Cleaners.

20. Remuneration

Key management personnel compensation

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

	2021 Actual	2020 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,119	4,123
<i>Leadership Team</i>		
Remuneration	379,549	366,586
Full-time equivalent members	3	3
Total key management personnel remuneration	383,668	370,709

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

Principal

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	160-170	150-160
Benefits and Other Emoluments	5-7	5-7
Termination Benefits	-	-

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	3.00
	6.00	3.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2021 Actual \$0	2020 Actual
Total	0	-
Number of People	0	-

22. Contingencies

There are no contingent liabilities 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.

23. Commitments

(a) Capital Commitments

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

(a) \$300,931 contract for Canopy over Courts, which will be fully funded by the Ministry of Education. \$270,838 has been received of which \$211,165 has been spent on the project to date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2020: \$360,000)

(b) Operating Commitments

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

24. 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	229,633	840,908	796,131
Receivables	274,039	239,237	239,237
Investments - Term Deposits	610,378	-	-
Total Financial assets measured at amortised cost	<u>1,114,050</u>	<u>1,080,145</u>	<u>1,035,368</u>

Financial liabilities measured at amortised cost

Payables	327,690	306,439	306,439
Borrowings - Loans	36,038	47,315	47,315
Finance Leases	116,231	89,600	89,604
Total Financial Liabilities Measured at Amortised Cost	<u>479,959</u>	<u>443,354</u>	<u>443,358</u>

25. Events After Balance Date

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

26. Comparatives

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Western Heights School (Auckland)'s Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Western Heights School (Auckland) (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 6 July 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 of 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- 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 payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, 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 Western Heights School (Auckland).

A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Western Heights School	School Number:	1567
Strategic Aim:	<p>Our students will demonstrate critical and creative thinking, high levels of ownership, innovation and engagement in their learning.</p> <p>Our students will show continued improvement and high levels of achievement in their learning.</p> <p>To develop self-motivated, self-managing, self-monitoring, independent leaders of our own learning.</p> <p>To provide a balanced, differentiated learning and teaching programme focused on achievement.</p>		
Annual Aim:	<p>1.1 For children to lead their learning supported by best teaching practice.</p> <p>1.2 To provide an authentic future-focused approach to learning.</p> <p>1.3 To improve student and teacher effectiveness through a focus on STEAM - Science Technology Engineering Arts Multi-Media; Play-Based Learning Approach; Growth Mindset, and effective use of technology to assist teaching and learning.</p> <p>1.4 To address achievement deficiencies according to need.</p>		
Target:	<p>Year 1 to 6 Reading, Writing, Maths - By the end of the year</p> <p>To achieve a minimum of one year's progress for one year's instruction.</p> <p>To track student achievement using Seesaw, Linc-Ed and our At Risk Register.</p> <p>To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term.</p>		
Baseline Data:	<p>Each child was tracked according to our SMS – Linc-Ed.</p> <p>Children previously not experiencing success, or at risk of not experiencing success, were identified and supported with targeted teaching and additional, targeted, support from skilled teacher aides.</p>		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Each child was tracked according to our SMS – Linc-Ed. Children previously not experiencing success, or at risk of not experiencing success, were identified and supported with targeted teaching and additional, targeted, support from skilled teacher aides.</p> <p>Interventions were devised and progress was tracked each term, prior to new interventions being devised, and IDP/IEPs being updated accordingly.</p>	<p>Our data continues to follow a common pattern - a big gap at year one level, dropping steadily over time to a point where there was almost no gap by year six.</p> <p>In fact, when focusing only on cohort children who began with us, there was no gap – children not achieving At Standard or Above Standard or making one year's progress for one year's instruction by the end of year six.</p> <p>In recent history, the average percentage of children not making one year's progress for one year's instruction at year two was 6.5%. By the end of year six the average had dropped to 1%.</p> <p>2021:</p> <p>Due to a large portion of the year spent in Lockdown and no option to undertake accurate end of year assessment and testing we are unable to measure achievement or otherwise of this target.</p> <p>NB: We have quite a high number of high needs learners at all levels of our school. These needs range from high levels of autism, to severe social-emotional deprivation, and insufficient physical care. 34% of children are ESOL funded.</p>	<p>Covid-19 was a massive disruption to the status-quo. After months of Lockdown the Ministry made it clear schools need to focus on making it encouraging and rewarding for children to return to school.</p> <p>Testing would be counter-productive to this aim and largely useless as the reality was many children were still not returning.</p> <p>Research clearly indicates that we start children on the formal learning path quite young in New Zealand. Children in Scandinavia start at age 7, and in Finland Boys may start as late as 8 years of age.</p> <p>Research also shows that children who start out a bit behind at an early age in most cases catch up within one year.</p> <p>We have quite a high number of high needs learners at all levels of our school. These needs range from high levels of autism, and foetal alcohol syndrome to severe social-emotional deprivation, and insufficient physical care.</p>	<p>To provide Hybrid Teaching and Learning during the Red Level Three Traffic Light.</p> <p>Teachers in our Junior School are painted up and will work collaboratively to manage this for their two classes together. They share online and unperson duties - one teaching those at home from two rooms while the other teaches those at school from two rooms. They swap according to their own arrangements. Teaching online is via Seesaw and Zoom.</p> <p>In our Middle and Senior School teachers are teaching via Zoom and Live at the same time.</p> <p>Seesaw and Hapara are invaluable tools for these teams.</p>

Planning for next year:

There are two main areas we wish to address for 2022. The first is to develop a coherent and consistent approach to Social-Emotional Learning. Our Board agrees that this is an area where we need to focus professional development, resources and time. Our Board have identified 'soft-skills' as a factor that will mark out our children for leadership, and for employability in this rapidly changing world. We are focusing on The Five Key Traits in parallel with the Five Key Competencies and our Five Pōhatu Tūmu – Foundation Values Stones.

The five Key Traits are

- Empathy
- Service Mindset
- Grit
- Self-Control
- Self Confidence

Aligned to the Five Key Competencies

- Thinking
- Relating to Others
- Understanding
- Managing Self
- Participating

Aligned to our Five Pōhatu Tūmu

- Manaakitanga
- Whanaungatanga
- Whakapono
- Whakamana
- Turangawaewae

How We Apply and Develop the Key Traits

- Growth Mindset
- The Learning Pit
- GRIT in the Pit
- Pay It Forward
- Bucket Filling
- Love to Learn to Lead
- Fail Forward - FAIL = First Attempt in Learning

The Future

- Global competence for our learners when they leave WHS
- Our collective contribution to local sustainability
- Academic achievement evidenced by appropriate assessment, also by application of knowledge and skills in real-life situations
- Entrepreneurial skill and achievement evidenced by real-world learning, and outcomes
- Effective engagement in community programs, campaigns and civic involvement
- Experience of a learning relationship with individuals from an older generation
- Contributions to the school as a thriving micro-community with positive, caring relationships as the norm
- Good mental health indicated by interactions and surveys
- Strong learner agency – evidenced by learners' initiation and leadership of aspects of learning
- Physical fitness habits and evidenced application of knowledge and understanding to personal health.

The Implications - Our Goals Need to Focus On

- Learn to live sustainably
- Protect the earth's ecosystem - reverence Papatuanuku Demonstrate Empathy
- Demonstrate Culturally responsive practice
- Demonstrate Flexibility of thinking and responding
- Emphasise Social Emotional Learning
- Demonstrate ability to learn, re-learn, un-learn and LOVE learning Foster Equity of voice
- Foster Equity of opportunity
- Regular connections with older generations
- Provide Structured Play Based Learning opportunities
- Teach relationship skills
- Teach mindfulness

Introducing Original Learning Practice

Original Learning Practice involved hands-on, practical, experiential, play and practice-based learning. It was social, interactive, mentor-based, relationship driven, involved mixed ages and a mix of fun and challenge. It had a clear purpose. Often songs and stories were involved. It was visual - you saw what to do. It involved problem-solving and finding out.

The village raised and educated the child

It was successful - for hundreds of thousands of years.

Piaget Vygotsky Montessori, John Dewey and Sir Ken Robinson have all grasped key parts of the whole picture. As did the people of Regio Emelia in Italy. As does our New Zealand curriculum's focus on the spiral of inquiry.

Until now, all of these have not been pulled together into the greater whole.

Original practice acknowledges all these pillars of learning but also draws upon the original knowledge of tribal elders of all cultures - such as Native Americans of the Americas, the Aboriginal of Australia, and the Kaumatua and Kuia of New Zealand .

From the Mammoth Hunter to the Moa Hunter - original practice principles and practices were the same.

As a school, we are revisiting our approach to teaching and learning to move us closer to the principals of original practice.

We will focus on improving our Culturally Responsive Practice:

The recently released (2018) Ministry document, "Tapasā Cultural competencies framework for teachers of Pacific learners" has some wonderful guidance for us as culturally responsive practitioners.

Tapasa identifies the following characteristics of a 'good teacher':

- Understands that my identity, language and culture is important to me
- Pronounces my name and words in my language properly
- Recognises that English might not be my and/or my parents' first language and communicates with us in a way that we can understand
- Respects my parents' limited English language skills if we don't speak it fluently
- Makes an effort to learn and use simple words like saying 'hello' and 'thank you' in my language
- Knows that I want my parents to be part of my learning journey and that my parents value being part of that journey
- Communicates well and isn't afraid to ask me and my parents questions
- Does research to know more about me, my family and my culture and island nation(s) that we come from
- Incorporates stories, legends and myths, events, activities and symbols that I understand and are relevant to me when they are teaching
- Understands the values that are important to me such as faith, spirituality (church) and family
- Is a strong, kind, honest, passionate, open-minded, understanding, flexible and compassionate leader who cares about me
- Knows that I want to learn but in a way and at a pace that is suitable for me.

Two areas of particular concern, and therefore of particular relevance in any reflection on the importance of Culturally Responsive Leadership, are Maori and Pasifika student achievement.

Leadership success for Māori can be viewed as drawing on traditional principles while managing the interconnected world.

We also extended our findings and surveyed employees about their beliefs in these values and their importance to them. We found that these values also relate to employee well-being and their thoughts on ethical leadership.

Pasifika is the other area of particular concern in terms of equality of achievement and outcomes for student achievement in New Zealand.

"Tapasa" (2018) reminds leaders that culture is more than just ethnicity and race which means the notion of culture is not just the domain of others or minority groups, as they themselves also have 'culture'. Culturally Responsive Leaders further... "recognise that good outcomes are dependent on good teaching practice and that in order to address educational inequality, a change in thinking and practice is required; recognise the importance of 'cultural locatedness' in education settings, and for learner well-being and achievement."

Robust culturally responsive practice is obviously about addressing the place, purpose and value of each child's culture to not just their learning but their personhood.

"Tapasa" (2018) advises us that, "teachers are responsible for groups of learners with histories, perspectives, values and cultures that may differ from their own. These differences can even vary between each learner, in significant ways." **In other words, Culturally Responsive Practice is not enough. There can be so many differences with the culture, that Child Responsive Practice within culturally responsive practice is that which is required of us to be effective facilitators of learning for all learners.**

Child Responsive Practice requires of us the understanding that each child is a story - that incorporates their culture, language, name but is also so much more than that. CRP is understood to be "culturally supported, learner-centred context, whereby the strengths students bring to school are identified, nurtured, and utilised to promote student achievement" Richards, Brown, & Forde, 2006.

Play-Based Learning:

We have conducted extensive research into the value and importance of this approach – particularly in our junior school.

Our Kahui Ako invited Nathan Mikaere Wallis to come and speak to our parent community about Social-Emotional Learning, Brain development in children through to teenagers, touching on Play-Based Learning. His presentation was completely sold out – huge interest from our community and very evident support amongst community and staff for his findings and advice.

We have observed a consistent pattern over several years with our new entrant boys – many are totally unready for formal school. Many are unsocialised, inattentive in learning situations and lacking in oral language skills. They are not ready but they are expected to be.

Research showed us the following:

A 2006 study showed increased problems in reading by starting too early. Evidence, for example, that the eye formation, in boys in particular, is not yet fully developed and that the risk of dyslexia is increased.

That study showed that reading for pleasure outweighed every social advantage, including a parent's income, in the future success of the child. It showed too that children in this country scored low on this indicator. It indicates we should concentrate less on whether a child can read and more on whether or not they like it.

A report by NBC News discovered that "child development experts from coast to coast were of the collective opinion that while young children can be made to recognise or memorize words, the brains of most infants and toddlers are just not developed enough to actually learn to read at the level the way the enticing television ads claim they can."

Opponents agree that forced reading:

- Seems more like memorization in babies and toddlers
- Causes children to get easily discouraged
- Seems more like a chore instead of a fun, leisure activity
- Doesn't guarantee an edge in the classroom

The age a child starts reading doesn't necessarily predict how they will do later on. Studies have found that there's no long-lasting advantage for students who learn to read early. In other words, children who learn to read later than others usually catch up so quickly once they start that within a few years there's no discernible difference in ability between them and early readers.

A University of Otago researcher has uncovered for the first time quantitative evidence that teaching children to read from age five is not likely to make that child any more successful at reading than a child who learns reading later, from age seven.

The ground-breaking Psychology PhD research, conducted by Dr Sebastian Suggate, has been placed on the University's "distinguished list" of doctoral theses for 2009. Dr Suggate has also been awarded a prestigious Postdoctoral Research Fellowship from the Humboldt Association in Germany to the University of Wurzburg in Bavaria to further his studies into childhood education.

Comparing children from Rudolf Steiner schools, who usually start learning to read from age seven, and children in state-run schools, who start learning to read at five, he found that the later learners caught up and matched the reading abilities of their earlier-reading counterparts by the time they were 11, or by Year 7.

Therefore, the previously unscientifically tested and widely held view that children in New Zealand should learn to read from age five, now appears contestable; Dr Suggate, in three years of studies, involving regular surveys of around 400 New Zealand children, found no statistical evidence of an advantage in reading from the earlier age of five.

"One theory for the finding that an earlier beginning does not lead to a later advantage is that the most important early factors for later reading achievement, for most children, are language and learning experiences that are gained without formal reading instruction," says Dr Suggate.

"Because later starters at reading are still learning through play, language, and interactions with adults, their long-term learning is not disadvantaged. Instead, these activities prepare the soil well for later development of reading."

"This research emphasises to me the importance of early language and learning, while de-emphasising the importance of early reading," he says.

"In fact, language development is, in many cases, a better predictor of later reading, than early reading is. Secondly, this research should prompt educationalists, teachers and parents to reconsider what is important for children at age six or seven to learn,

Paediatricians and educationalists are now convinced, more than ever, that play is essential part of a child's development as a whole person and is an important element in the happiness and well-being of each and every child. This has been borne out by numerous research studies and also advocated by the great educationalists such as Maria Montessori and Jean Piaget.

It is crucial that child playtime is not reduced in the kindergarten or pre-school stages and also not overwhelmed by screen time or early academic training. Let the children play and learn!

"Play is often talked about as if it were a relief from serious learning. But for children play is serious learning. Play is really the work of childhood." – Fred Rogers

"Using data from the (ELCS), researchers concluded that preschool has a positive impact on reading and mathematics scores in the short-term and a negative effect on behavior. While the positive academic impacts mostly fade away by the spring of the first grade, the negative effects persist into the later grades."

Forcing education on children too early makes them resentful and combative. Children need to socialise and advance at their own pace.

"There is no evidence that such early instruction has lasting benefits, and considerable evidence that it can do lasting harm...If we do not wake up to the potential danger of these harmful practices, we may do serious damage to a large segment of the next generation..." (David Elkind, *Miseducation: Preschoolers at Risk* (New York: Knopf, 1997): 4, as quoted in Olsen, 2005).

"There is a large body of evidence indicating that there is little if anything to be gained by exposing middleclass children to early education... Those who argue in favor of universal preschool education ignore evidence that indicates early schooling is inappropriate for many four-year olds and that it may even be harmful to their development." (Edward Ziglar, co-founder of Head Start and director of the Bush Center in Child Development and Social Policy at Yale University, *Formal Schooling for Four-Year-Olds? No*" in *Early Schooling: the National Debate*, ed. Sharon L. Kagan and Edward F. Zigler (New Haven, Conn.:Yale University Press, 1987, as quoted in Olsen, 2005)

Research shows those children who learn to read and write early will be:

- Caught up to within a year or two
- Less creative
- Less engaged in their learning
- Less enthusiastic about school
- Less confident about themselves and their learning
- More susceptible to anxiety - especially in their teenage years
- More prone to suicidal thoughts and tendencies
- Earn less than their peers from age 30 onwards
- Much more likely to get into trouble with the law or be incarcerated
- More likely to be unemployed

So why would we do this if we know this is the outcome?

The answer is we are not going to fall into that trap of pushing children too far too soon.

And we are not alone - Ministry Officials I spoke to in South Korea realised they had made a huge mistake in their drive to achieve the highest Reading Writing and Maths standards in the world through direct instruction, drill and kill and massive learning loads.

Kids passed the tests but hated school, hated learning and lacked the Social Emotional skills the world desperately needs.

Emphasising Social-Emotional learning and Play-Based learning is not an easier path.

It requires far more engagement, planning, resourcing and interacting - but it is worth it.

Children learn best when they are engaged in activities geared to their developmental levels, prior experiences, and current needs. As they construct their ideas through play and hands-on activities that make sense to them, children's knowledge builds in a gradual progression that is solid and unshakable. They build a foundation of meaning that provides the basis for understanding concepts in language, literacy, math, science and the arts. In active learning, their capacities for language development, social and emotional awareness, problem solving, self-regulation, creativity, and original thinking develop, transforming them into effective learners.

This sums it up for us. As parents, we did not have anyone coming around saying, oh look your child is one year old and they are not walking yet. We knew with patience and support they would get there. We need to have the same attitude with reading, writing and maths.

We are not going to push our little ones towards false targets and damaging achievement goals.

We are going to focus on social-emotional learning through building the best and strongest relationships.

We are growing resilient, confident and creative kids - we are building learners for life.

Board Commitment:

- Innovative induction for new personnel
- Ensuring relieving and part-time staff are up-skilled and supported
- Western Heights Haka and Western Heights Waiata communicate our Vision, Mission and Values
- Use data from student voice survey / hard and soft data for goal setting and evaluation. www.studentvoice.co.nz
- Teaching as Inquiry model
- Continue to develop teacher knowledge, skills and confidence re PR1ME Maths curriculum.
- Change of focus for one Within-School CoL Lead Teacher to a focus on Maths – particularly PR1ME maths
- Higher Order Thinking planned for and included in all Units of Learning
- Implementation of Computational Thinking / Digital Technology Curriculum in 2020
- STEAM focus in all curriculum planning
- Failure recognised as a step in the learning process. Learners demonstrate Grit in the Pit.
- Culturally responsive practice ensures learners develop empathy, understanding, and self-confidence.
- Tuakana/Teina practices embedded in all we do
- Play-Based Learning Approach in junior classes
- Play Based Learning elements in year two classes
- All classes have a time and section of Enviro Garden ownership over the course of the year
- Learning environments provide for Thornburg's Five Learning Spaces
- To ensure children achieve an appropriate level of progress based on their own IDP - interests, needs, challenges, passions.
- To track student achievement, learning needs and interventions using Seesaw, Linc-Ed and our At Risk Register.

Additional Specific Funding Over and Above Ongoing Curriculum Resource and Professional Development Funding:

- \$6,000 invested in PR1ME Resources
- \$25,000 invested in Writers' Toolbox training and resources
- \$20,000 invested in Decodable Texts and Junior Reading
- \$10,000 invested in Play Based Learning Resources and Training
- \$20,000 invested in Science Kits
- \$4,000 invested in Bush School
- \$14,000 in specialist sports teacher
- \$226,500 in total invested in curricular resources
- \$230,000 in total invested in Learning Support Teacher Aides

School

Western Heights School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$10,217 (excluding GST). \$8000 of this funding was spent on employing a KiwiSport Activator through Sport Waitakere in a cluster with Henderson North Primary, Henderson School and Holy Cross School. \$953.70 was spent on Digital Replacement Kits for Jump Jam. The balance of funds \$1263.30 remained unspent due to Covid lockdown absence from School.