

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

The Auditor-General is the auditor of Hokowhitu School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 17, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, 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.

Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

HOKOWHITU SCHOOL

Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2365

Principal: Lin Dixon

School Address: 227 Albert Street, Palmerston North 4410

School Postal Address: 227 Albert Street, Palmerston North 4410

School Phone: 06 357 9667

School Email: office@hokowhitu.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lin Dixon	Principal	ex Office	
Tim Foss	Presiding Member	elected	Sep-22
Philip Steer	Parent Rep	elected	Sep-22
Rafea Naffa	Parent Rep	elected	Sep-22
Rachel Buckley	Parent Rep	elected	Sep-22
Carlee Hodge	Staff Rep	elected	Sep-22
Tim Guerin	Parent Rep	appointed	Resigned 18.10.2021

Accountant / Service Provider: John Allot

HOKOWHITU SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Hokowhitu 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 authorized for issue by the Board.

Timothy Foss
Full Name of Board Presiding Member

[Signature]
Signature of Board Presiding Member

30/5/2022
Date

Loete Dixon
Full Name of Principal

[Signature]
Signature of Principal

30/5/2022
Date

Hokowhitu 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	3,119,453	2,907,443	3,246,390
Locally Raised Funds	3	81,660	87,000	151,626
Interest income		4,925	10,000	11,397
International Students	4	-	-	6,073
		<u>3,206,038</u>	<u>3,004,443</u>	<u>3,415,486</u>
Expenses				
Locally Raised Funds	3	44,327	48,000	74,569
International Students	4	-	-	801
Learning Resources	5	2,233,483	2,158,600	2,283,165
Administration	6	113,197	129,163	116,484
Finance		2,394	-	1,877
Property	7	550,061	659,900	748,463
Depreciation	10	85,365	70,000	80,901
		<u>3,028,647</u>	<u>3,056,663</u>	<u>3,304,360</u>
Net Surplus / (Deficit) for the year		177,191	(52,220)	111,126
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>177,191</u>	<u>(52,220)</u>	<u>111,126</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.



Hokowhitu School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January	<u>1,391,361</u>	<u>1,488,980</u>	<u>1,273,736</u>
Total comprehensive revenue and expense for the year	177,191	(52,220)	111,126
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	6,499
Equity at 31 December	<u>1,568,552</u>	<u>1,436,760</u>	<u>1,391,361</u>
Retained Earnings	1,545,636	1,436,760	1,364,659
Reserve PTA	22,916	-	8,702
Reserve PTA for cycle track			18,000
Equity at 31 December	<u>1,568,552</u>	<u>1,436,760</u>	<u>1,391,361</u>

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.



Hokowhitu 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	1,052,369	804,135	1,026,461
Accounts Receivable	9	156,398	120,000	204,720
GST Receivable		12,182	22,145	-
Prepayments		5,830	2,480	5,343
		<u>1,226,779</u>	<u>948,760</u>	<u>1,236,524</u>
Current Liabilities				
GST Payable		574	-	19,735
Accounts Payable	11	196,363	145,000	201,241
Revenue Received in Advance	12	-	-	11,310
Provision for Cyclical Maintenance	13	61,646	50,000	49,846
Finance Lease Liability - Current Portion	14	12,101	10,000	10,990
Funds held in Trust	15	3,928	11,000	3,474
Funds held for Capital Works Projects	16	10,566	-	174,076
Funds held on behalf of Clusters	17	8,590	5,000	5,775
		<u>293,768</u>	<u>221,000</u>	<u>476,447</u>
Working Capital Surplus/(Deficit)		933,011	727,760	760,077
Non-current Assets				
Property, Plant and Equipment	10	701,415	769,000	694,987
		<u>701,415</u>	<u>769,000</u>	<u>694,987</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	47,680	45,000	43,266
Finance Lease Liability	14	18,195	15,000	20,437
		<u>65,875</u>	<u>60,000</u>	<u>63,703</u>
Net Assets		<u><u>1,568,551</u></u>	<u><u>1,436,760</u></u>	<u><u>1,391,361</u></u>
Equity		<u><u>1,568,552</u></u>	<u><u>1,436,760</u></u>	<u><u>1,391,361</u></u>

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



Hokowhitu 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		791,830	607,443	785,975
Locally Raised Funds		70,599	86,000	145,592
International Students		-	-	3,443
Goods and Services Tax (net)		(31,343)	(12,145)	63,799
Payments to Employees		(269,779)	(295,000)	(331,539)
Payments to Suppliers		(308,153)	(295,163)	(411,760)
Interest Paid		(2,394)	(2,000)	(1,977)
Interest Received		5,577	10,000	13,859
Net cash from/(to) Operating Activities		256,337	99,135	267,392
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(119,969)	(189,000)	(368,413)
Proceeds from Sale of Investments		-	-	214,373
Net cash from/(to) Investing Activities		(119,969)	(189,000)	(154,045)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,499
Finance Lease Payments		(7,843)	(6,000)	(5,708)
Funds Administered on Behalf of Third Parties		3,268	-	1,529
Funds Held for Capital Works Projects		(105,885)	(100,000)	(96,928)
Net cash from/(to) Financing Activities		(110,460)	(106,000)	(94,608)
Net increase/(decrease) in cash and cash equivalents		25,908	(125,865)	18,739
Cash and cash equivalents at the beginning of the year	8	1,026,461	1,000,000	1,007,722
Cash and cash equivalents at the end of the year	8	1,052,369	874,135	1,026,461

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.



Hokowhitu School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Hokowhitu 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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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) 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.



e) 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.

f) 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.

g) 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	10-25 years
Furniture and equipment	5-15 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Textbooks	3 years
Leased Equipment	Term of Lease
Library resources	12.5% Diminishing value

h) 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.



h) 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.

i) 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.

k) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

l) 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.

m) 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.

n) 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 granted 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.

o) 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.

g) 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.

q) Budget Figures

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

r) 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.



5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	46,244	73,000	47,993
Equipment Repairs	285	12,000	1,845
Information and Communication Technology	2,389	12,000	1,958
Library Resources	929	6,600	1,654
Employee Benefits - Salaries	2,176,161	2,035,000	2,218,398
Staff Development	7,485	20,000	11,317
	<u>2,233,493</u>	<u>2,158,600</u>	<u>2,293,165</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,500	5,000	5,259
Board Fees	2,745	4,400	3,020
Board Expenses	7,463	6,500	3,209
Communication	2,799	1,620	1,736
Consumables	4,388	13,800	7,978
Other	14,811	15,000	14,532
Employee Benefits - Salaries	60,041	60,000	63,506
Insurance	10,218	6,000	10,397
Service Providers, Contractors and Consultancy	5,232	4,840	6,845
	<u>113,197</u>	<u>120,160</u>	<u>116,464</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	15,283	12,500	16,514
Consultancy and Contract Services	58,487	55,000	58,585
Cyclical Maintenance Provision	16,214	-	20,827
Grounds	14,070	2,000	14,733
Heat, Light and Water	25,040	27,000	26,588
Rates	8,140	8,000	2,796
Repairs and Maintenance	17,694	42,400	94,625
Use of Land and Buildings	357,961	475,000	468,779
Security	3,341	4,000	3,409
Employee Benefits - Salaries	33,811	34,000	39,607
	<u>550,861</u>	<u>659,900</u>	<u>746,463</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 nationwide 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	451,462	154,135	176,610
Short-term Bank Deposits	600,907	650,000	640,851
Cash and cash equivalents for Statement of Cash Flows	<u>1,052,369</u>	<u>804,135</u>	<u>1,026,461</u>

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

Of the \$1,052,369 Cash and Cash Equivalents, \$10,566 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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.

Of the \$1,052,369 Cash and Cash Equivalents, \$2,590 is held by the School on behalf of the PLC cluster and \$6,000 for LSC cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	10,000	250
Receivables from the Ministry of Education	-	-	46,905
Interest Receivable	1,430	-	2,062
Banking Staffing Underuse	-	-	12,562
Teacher Salaries Grant Receivable	154,968	110,000	142,941
	<u>156,398</u>	<u>120,000</u>	<u>204,720</u>
Receivables from Exchange Transactions	1,430	10,000	2,332
Receivables from Non-Exchange Transactions	154,968	110,000	202,388
	<u>156,398</u>	<u>120,000</u>	<u>204,720</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Land & Building Improvements	516,365	74,920	(34,060)	-	(33,048)	524,177
Furniture and Equipment	79,956	26,747	-	-	(16,987)	89,716
Information and Communication Technology	45,182	9,790	-	-	(18,894)	36,088
Leased Assets	30,566	10,796	-	-	(13,149)	28,213
Library Resources	22,916	4,431	(809)	-	(3,317)	23,221
Balance at 31 December 2021	<u>694,985</u>	<u>126,684</u>	<u>(34,869)</u>	<u>-</u>	<u>(65,308)</u>	<u>791,415</u>
	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land & Building Improvements	734,888	(210,711)	524,177	694,028	(177,663)	516,365
Furniture and Equipment	596,163	(506,447)	89,716	569,417	(489,660)	79,957
Information and Communication Technology	209,054	(172,966)	36,088	199,264	(154,062)	45,182
Leased Assets	40,259	(12,046)	28,213	41,373	(10,806)	30,567
Library Resources	82,144	(58,923)	23,221	80,556	(57,642)	22,916
Balance at 31 December	<u>1,662,508</u>	<u>(961,093)</u>	<u>701,415</u>	<u>1,584,640</u>	<u>(809,653)</u>	<u>694,987</u>



11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	7,551	20,000	19,498
Accruals	9,702	10,000	9,360
Capital Accruals for PPE items	-	-	23,340
Banking Staffing Overuse	15,946	-	-
Employee Entitlements - Salaries	154,966	110,000	141,597
Employee Entitlements - Leave Accrual	8,199	5,000	7,446
	<u>196,363</u>	<u>145,000</u>	<u>201,241</u>
Payables for Exchange Transactions	196,363	145,000	201,241
	<u>196,363</u>	<u>145,000</u>	<u>201,241</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other	-	-	11,310
	<u>-</u>	<u>-</u>	<u>11,310</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	93,112	90,000	76,225
Increase/ (decrease) to the Provision During the Year	16,214	5,000	20,827
Use of the Provision During the Year	-	-	(3,940)
Provision at the End of the Year	<u>109,326</u>	<u>95,000</u>	<u>93,112</u>
Cyclical Maintenance - Current	61,646	50,000	49,846
Cyclical Maintenance - Term	47,680	45,000	43,266
	<u>109,326</u>	<u>95,000</u>	<u>93,112</u>

14. 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	14,941	12,000	13,884
Later than One Year and no Later than Five Years	19,712	16,500	22,633
Future Finance Charges	(3,457)	(3,500)	(5,090)
	<u>30,296</u>	<u>25,000</u>	<u>31,427</u>
Represented by			
Finance lease liability - Current	12,101	10,000	10,990
Finance lease liability - Term	18,195	15,000	20,437
	<u>30,296</u>	<u>25,000</u>	<u>31,427</u>



15. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	3,028	11,000	3,474
	<u>3,028</u>	<u>11,000</u>	<u>3,474</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.

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 \$	BOT Contributions \$	Closing Balances \$
Learning Support Modifications - #218171	143,572	11,159	(155,799)	1,068	-
SPL/LSC combined LSC & Toilet Upgrade - #218530	30,504		(10,338)		10,566
Totals	<u>174,076</u>	<u>11,159</u>	<u>(175,737)</u>	<u>1,068</u>	<u>10,566</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	10,566
Funds Due from the Ministry of Education	-
	<u>10,566</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Junior Block Upgrade & Chimney Strengthening - #208236	31,044	48,730	(477,586)	307,812	-
Learning Support Bathroom and Egress Modifications - #218171	(2,806)	176,326	(29,949)	-	143,572
SPL/LSC combined LSC & Toilet Upgrade - #218530		36,524	(6,020)	-	30,504
Totals	<u>28,238</u>	<u>261,580</u>	<u>(513,555)</u>	<u>307,812</u>	<u>174,076</u>



17. Funds Held on Behalf of Cluster

Hokowhitu School is the lead school and holds funds on behalf of the PLC cluster, a group of schools funded by the Ministry.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	2,775	-	2,824
Funds Spent on Behalf of the Cluster	(185)	-	(48)
Funds Held at Year End	<u>2,590</u>	<u>0,000</u>	<u>2,775</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	2,590	-	2,775
--------------	-------	---	-------

Hokowhitu School is the lead school and holds funds on behalf of the LSC cluster, a group of schools funded by the Ministry.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	3,000	-	-
Funds Received from MoE	3,000	-	3,000
Funds Held at Year End	<u>6,000</u>	<u>-</u>	<u>3,000</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank	6,000	-	3,000
--------------	-------	---	-------

18. 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.



19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members Remuneration	2,745	3,020
Leadership Team Remuneration	359,689	358,072
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>362,634</u>	<u>361,092</u>

There are five members of the Board excluding the Principal. The Board held five full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	0-5	0-5
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	1.00	2.00
	<u>1.00</u>	<u>2.00</u>

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

20. 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	-	-



21. 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 school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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.

22. Commitments

(a) Capital Commitments

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

(Capital commitments at 31 December 2020: \$83,863)

(b) Operating Commitments

As at 31 December 2021 the Board has no operating commitments (2020: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	1,052,369	804,135	1,026,461
Receivables	156,398	120,000	204,729
Total Financial assets measured at amortised cost	1,208,767	924,135	1,231,190

Financial liabilities measured at amortised cost

Payables	196,383	145,000	201,241
Finance Leases	30,296	25,000	31,427
Total Financial Liabilities Measured at Amortised Cost	226,679	170,000	232,668

24. Events After Balance Date

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

25. Comparatives

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



Hokowhitu School

Kiwisport Statement

Hokowhitu School received \$5,698 in kiwisport funding in 2021. These funds were spent in the following ways

- purchasing additional sports uniforms
- purchasing an 'air track' gymnastics mat
- purchasing new sports equipment to allow each kete to have a sports bin for lunchtime use
- tuition from outside providers in a) gymnastics b) volleyball and c)basketball.

Analysis of Variance Reporting



School Name:	Hokowhitu School	School Number	2365
Strategic Aim	<ol style="list-style-type: none"> Inspiring life long learners who take ownership of their learning Aim for excellence through high expectations 		
Annual Aim	To improve cognitive capacity of learners with difficulty with their working memory		
Target	For selected priority learners to make expected progress in key learning areas (either literacy or numeracy)		
Baseline Data	<ol style="list-style-type: none"> A group of 5 Year 6 learners who are below expectation in numeracy or both numeracy and literacy. These learners have had extra support programmes specifically tailored to the curriculum areas that challenge them, however they have not made expected progress. A group of 11 Y2/3 learners who are not making expected progress with the alphabetic code. Subsequent screening indicates they have deficits in either their audio sequential memory or visual verbal sequential memory. 		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Reached learners through data from school wide curriculum assessments and LUCID assessments</p> <p>Explored possible tasks/activities to promote and foster working memory</p> <p>Professional discussion relating to working memory with psychologist Stephen Fisher from Massey University</p> <p>Designed a programme based on findings to develop and foster working memory</p> <p>V20 group:</p> <ol style="list-style-type: none"> 1. Terms 1, 2, 3, 4 2. Monday: Thursday 3. 15-20 minute sessions 4. Intervention teacher carried out sessions within the halls 5. Entry, mid-point and exit data collated 6. Survey of parents with information collated <p>Year 6 group:</p> <ol style="list-style-type: none"> 1. Terms 2, 3, 4 2. Monday, Wednesday 3. 30 minute sessions 4. Intervention teacher had a separate room for each session 5. Entry and exit data collated 6. Survey of parents, survey of learners - information collated <p>Ongoing discussions between intervention teaching staff, intervention teacher and leadership with regards to progress being made.</p>	<p>V20 group:</p> <p>All learners were immediately engaged in the games/activities/tasks.</p> <p>Mid year assessment, 5 learners had made significant progress and after discussion with site teachers in progress in their learning due to recall and focus, were withdrawn from the group. Of the remaining 5, all but 1 had made some progress. 1 learner has transferred to another school.</p> <p>5 new learners selected using the same criteria</p> <p>End of year assessment, 1 learner had made significant progress, 7 had made some progress, and 2 had made very limited progress.</p> <p>V6 group:</p> <p>Initially these learners were reluctant participants and saw themselves as falling as learners. The purpose of the sessions were fully explained re developing strategies to support learning. There was much discussion in order to allow their mindsets to enable them to see how they could improve. With the clarification, they became more motivated and engaged.</p> <p>Discussions re fostering a positive mindset were ongoing alongside developing strategies for memory.</p> <p>End of year assessment - 1 learner made significant progress, 4 learners made some progress, 2 made very limited progress.</p> <p>Overall progress in classes:</p> <ol style="list-style-type: none"> 1. Average 2.3 2. Range .2 - 14 <p>Parent feedback:</p> <p>Majority noticed improvements in their child's confidence and attitude towards</p>	<p>V20 group:</p> <p>Difficulty in:</p> <ol style="list-style-type: none"> 1. Both auditory sequential memory AND visual verbal memory 2. Vision & working memory 3. Working memory and phonological awareness 4. Maintaining focus - sustained effort 5. Sitting still <p>Possibility of neurological development and associated learning barriers e.g. ADHD</p> <p>V6 group:</p> <ol style="list-style-type: none"> 1. Learners lacked confidence in themselves as learners, didn't think they were able to change 2. Had developed patterns and habits in when learning that they needed to UNLEARN before moving forward 3. Avoidance/withdrawing behaviours to avoid the task 4. Needed to be open to a new way of approaching learning tasks - this included building more stable and retrievable connections and pathways of learning <p>Key features:</p> <ul style="list-style-type: none"> • Simple memory games - these can also be done in hall as part of activity choice/rotation, in some instances in conjunction with a leading coach to support • break tasks into smaller steps • only give 1-2 instructions at a time • visual supports, models, templates etc. 	<p>Early intervention continues to be the key.</p> <p>Teachers across the school are aware of the learners who need additional scaffolding and the importance of maintaining the scaffolding while at the same time building independence through developing and learning strategies to support the learners learning style.</p> <p>Due to the difficulties these learners have, some continue to make slow progress. Through data we have identified key learners who will continue to receive in school intervention focusing on working memory AND the deficit curriculum area (in most cases literacy)</p> <p>Older learners - working memory in the context of executive functioning - within class</p> <p>Additional support from outside agencies may be sought</p> <ul style="list-style-type: none"> • RTLB • GP/psychiatric referral • Occupational Therapy - SMARTMOVES • Checking hearing and vision <p>Ongoing memory games/activities/tasks within halls either independent or with learning coach support - across the school</p> <p>Ongoing reviewing</p> <ul style="list-style-type: none"> • Intervention teacher • Resources for intervention programme • Memory games/activities/tasks within halls

Tātarianga raraunga

<p>being a learner with 56.2% believing their child had made significant progress in their confidence as a learner. All noticed progress with their child's memory or reasoning over the year.</p> <p>Y5 Feedback</p> <p>Range of thoughts/reasons why they thought they were in the group - they felt positive about it in the end.</p> <p>They found the intervention beneficial and it helped with their learning in the classroom.</p> <p>71% felt better about learning things they were finding hard.</p>	<ul style="list-style-type: none"> • checking in to see learner is on track and knows what to do • limiting choices to 1 or 2 - why more than this is too over whelming
<h3>Planning for next year</h3>	
<ol style="list-style-type: none"> 1. Intervention groups formed based on end of year data with the focus being on the Y3 cohort 2. Intervention will be a mix of working memory and literacy 3. Across the school LSC will continue to screen identified learners with the LUCID assessment to assess working memory and essential literacy skills 4. Across the school teachers and learning coaches will continue to promote and foster working memory through simple games, tasks and activities 5. Across the school teachers will continue to provide the appropriate level of scaffolding for those who find managing their learning difficult 6. Across the school teachers will aim to develop and foster working memory within the context of executive functioning 	

Analysis of Variance Reporting



School Name	Hikowhaka School	School Number	2365
Strategic Aim	<p>2. Valuing diversity by providing an inclusive environment for all</p> <p>4. Providing an enabling environment</p>		
Annual Aim	Increase alonga skills and strategies to deal with conflict and resolution. This will potentially improve their wellbeing		
Target	To have a higher percentage of our year 2-5 alonga dealing with conflict and resolution in a positive way		
Baseline Data	<p>Data gathered from the behaviour register shows that 55% of incidents are to do with students involved with hitting or touching that hurts as a result of reacting to conflict and situations that do not go their way.</p> <p>In our Te Whare Tapu Wha survey 30% of our year 2-5 students indicated that they found it hard to stand up for themselves in a calm and positive way</p>		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Introduction of Hokoowhita Wellbeing Warriors.</p> <p>Term one we trained year 6 students to become Hokoowhita School Wellbeing Warriors. The Hokoowhita School Wellbeing Warriors are mediators that help two students who are having a problem to solve it with the help of two trained Warriors. The Warriors are neutral and help by setting ground rules, giving students help to communicate, and helping them to brainstorm possible by all parties.</p> <p>During term 2, 3 and 4 the students operated in the playground to help support students with conflict and resolution.</p> <p>The WST oversaw the Warriors providing them with ongoing training and support.</p>	<p>Introduction of Hokoowhita Wellbeing Warriors.</p> <ul style="list-style-type: none"> The 20 students involved with being wellbeing warriors have built up a range of skills to help deal with conflict and resolution. There was also a positive impact on the students self esteem that were involved in the training. Data gathered from the behaviour register shows a 10% drop in the number of entries involving hitting or touch that hurts. There has been little change in the number of incidents happening in the playground and also with the number of timeouts. 	<p>Introduction of Hokoowhita Wellbeing Warriors.</p> <p>The extra training the students received around active listening and mediation has allowed the student to gain greater confidence. As well as being trusted with a responsibility has allowed them to grow their self esteem.</p> <p>There has only been a slight drop in the behaviour register data. One reason for this was that in 2020 the school was in lockdown for longer and may have affected the register data that year.</p>	<p>Hokoowhita Wellbeing Warriors.</p> <p>Keep building the resources around the wellbeing warriors. Giving them ongoing training.</p> <p>Making wellbeing warriors part of our school student leadership team.</p> <p>Developing the Wellbeing Warriors profile within the school so younger students see them as someone they can trust and help them in the playground.</p>
<p>Upskilling of Staff</p> <p>Throughout the year the WST continued to be involved in our Kahui Ako PD around wellbeing.</p> <p>The WST led staff meetings on teacher wellbeing.</p> <p>The newly developed school wellbeing model based around Te</p>	<p>Upskilling of Staff</p> <p>In our Te Whare Tapa Wha survey only 10% of our year 2-5 students indicated that they found it hard to stand up for themselves in a calm and positive way compared to 30% last year.</p> <p>Most kids now have a wellbeing check-in system in the morning where students can express how they are feeling and teachers can touch base with them.</p>	<p>Upskilling of Staff</p> <p>It is very evident around the classroom that teachers are using the Te Whare Tapa Wha wellbeing model to support students around the school.</p> <p>Students are becoming more aware and aware of the different aspects of their wellbeing and have developed a better understanding of what things affect them and what they can do to support their wellbeing at school. This</p>	<p>Upskilling of Staff</p> <p>Continuing to build a joint understanding of our wellbeing model Whare Tapa Wha and integrating this throughout our curriculum.</p>

Tātaritanga raraunga

<p>Whare Tapu Whā was integrated into our local curriculum.</p> <p>WST Developed teacher awareness and understanding of Te Whare Tapu Whā</p> <ul style="list-style-type: none"> - Building resources within shared files - Creating a list of valuable books in the library to support student well being 	<p>Through the Te Whare Tapu Whā model we have introduced, teachers are spending time developing and strengthening the different walls</p>	<p>is helping them to deal with conflict and resolution.</p> <p>Teachers also have a better understanding of their students and the ways they can help them.</p>	
<p>Planning for next year</p>			
<ol style="list-style-type: none"> 1. Continue to develop the Wellbeing Warriors 2. Build on our Whare Tapu Whā wellbeing model 3. Life Education trust to visit all students 4. Sexuality Education programme to run for year 5/6 students. 5. Survey our parents around health and wellbeing 6. Do a review of our school behaviour steps process 			