

# WELCOME BAY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	2076
<b>Principal:</b>	Jamie De La Haye
<b>School Address:</b>	309 Welcome Bay Road, Tauranga
<b>School Postal Address:</b>	309 Welcome Bay Road, Tauranga
<b>School Phone:</b>	07 544 1113
<b>School Email:</b>	<a href="mailto:principal@welcomebay.school.nz">principal@welcomebay.school.nz</a>

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Danielle Fong	Presiding Member	Elected November 2020	Sep-23
Jamie De La Haye	Principal ex Officio	ex Officio	
Beth Kyd	Parent Representative	Re-Elected August 2022	Sep-25
Kieran Rutherford	Parent Representative	Re-Elected August 2022	Sep-25
Marcus Dean	Parent Representative	Re-Elected August 2022	Sep-25
Jeff Morgan	Parent Representative	Elected November 2020	Sep-23
Katreena Daniels	Staff Representative	Re-Elected August 2022	Sep-25

<b>Accountant / Service Provider:</b>	PKF Tauranga Ltd
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# WELCOME BAY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Welcome Bay School

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

**Danielle Fong**  
Full Name of Presiding Member

  
Signature of Presiding Member

**31.5.23**  
Date:

**Jamie De la Haye**  
Full Name of Principal

  
Signature of Principal

**31/5/23**  
Date:

# Welcome Bay School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,365,176	3,007,588	3,317,989
Locally Raised Funds	3	99,502	29,650	148,098
Interest Income		9,582	2,000	1,313
Gain on Sale of Property, Plant and Equipment		3,346	-	1,711
<b>Total Revenue</b>		<b>3,477,606</b>	<b>3,039,238</b>	<b>3,469,111</b>
<b>Expenses</b>				
Locally Raised Funds	3	13,024	-	57,559
Learning Resources	4	1,934,580	2,105,655	2,023,674
Administration	5	514,324	179,944	485,836
Finance		7,140	-	5,968
Property	6	710,977	823,600	618,754
Loss on Disposal of Property, Plant and Equipment		1,389	-	5,801
		<b>3,181,434</b>	<b>3,109,199</b>	<b>3,197,592</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>296,172</b>	<b>(69,961)</b>	<b>271,519</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>296,172</b>	<b>(69,961)</b>	<b>271,519</b>

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

# Welcome Bay School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,013,591	1,008,626	742,072
Total comprehensive revenue and expense for the year		296,172	(69,961)	271,519
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		1,309,763	938,665	1,013,591
Accumulated comprehensive revenue and expense		1,309,763	938,665	1,013,591
<b>Equity at 31 December</b>		1,309,763	938,665	1,013,591

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.

# Welcome Bay School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	992,507	630,544	738,702
Accounts Receivable	8	301,103	7,220	385,041
GST Receivable		-	-	-
Prepayments		12,407	13,200	13,198
Inventories	9	2,128	1,500	1,588
Investments	10	355,422	136,005	76,966
Funds Receivable for Capital Works Projects	17	9,992	-	22,085
		1,673,559	788,469	1,237,580
<b>Current Liabilities</b>				
GST Payable		4,136	(10,000)	38,913
Accounts Payable	12	187,217	49,500	178,584
Borrowings	13	-	-	6,110
Revenue Received in Advance	14	5,750	-	-
Provision for Cyclical Maintenance	15	-	-	8,640
Finance Lease Liability	16	30,740	32,000	30,423
Funds held for Capital Works Projects	17	370,223	-	250,362
		598,066	71,500	513,032
<b>Working Capital Surplus/(Deficit)</b>		1,075,493	716,969	724,548
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	390,533	404,941	394,940
		390,533	404,941	394,940
<b>Non-current Liabilities</b>				
Borrowings	13	-	-	10,693
Provision for Cyclical Maintenance	15	112,649	63,284	48,784
Finance Lease Liability	16	43,614	50,000	46,420
		156,263	113,284	105,897
<b>Net Assets</b>		1,309,763	1,008,626	1,013,591
<b>Equity</b>		1,309,763	938,665	1,013,591

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



# Welcome Bay School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,349,116	831,716	1,012,107
Locally Raised Funds		93,762	29,552	149,983
Goods and Services Tax (net)		(34,771)	(48,913)	65,999
Payments to Employees		(349,946)	(339,945)	(290,250)
Payments to Suppliers		(598,013)	(308,918)	(593,156)
Interest Paid		(7,140)	-	(5,968)
Interest Received		7,258	1,995	1,261
Net cash from/(to) Operating Activities		460,266	165,487	339,976
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,957	-	11,363
Purchase of Property Plant & Equipment (and Intangibles)		(51,339)	(75,000)	(36,922)
Purchase of Investments		(278,456)	(18,046)	(13,871)
Net cash from/(to) Investing Activities		(327,838)	(93,046)	(39,430)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(24,128)	5,157	(33,130)
Loans Received		(10,693)	(10,693)	-
Repayment of Loans		(6,110)	(6,110)	(6,110)
Funds Administered on Behalf of Third Parties		(139,712)	(228,281)	19,183
Net cash from/(to) Financing Activities		(180,643)	(239,927)	(20,057)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(48,215)</b>	<b>(167,486)</b>	<b>280,489</b>
Cash and cash equivalents at the beginning of the year	7	738,702	697,709	458,213
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>690,487</b>	<b>530,223</b>	<b>738,702</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# Welcome Bay School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Welcome Bay 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 29(b).

### ***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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist***

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

### ***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 expected 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) Inventories**

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **i) 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.

#### **j) 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **k) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **l) 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.

#### **m) 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 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to Grants received where there are unfulfilled obligations for the School to provide services in the future. The Grant are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of Grants, should the School be unable to provide the services to which they relate.

#### **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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**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.

**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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,239,328	607,588	1,123,984
Teachers' Salaries Grants	1,607,034	1,750,000	1,718,409
Use of Land and Buildings Grants	489,494	645,000	465,611
	<b>3,365,176</b>	<b>3,007,588</b>	<b>3,317,989</b>

The school has opted in to the donations scheme for this year. Total amount received was \$50,250.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	30,800	4,000	25,375
Curriculum related Activities - Purchase of goods and services	-	-	14,255
Fees for Extra Curricular Activities	11,079	-	55,524
Trading	4,043	-	7,020
Fundraising & Community Grants	10,000	-	-
Other Revenue	43,580	25,650	45,924
	<b>99,502</b>	<b>29,650</b>	<b>148,098</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,923	-	51,207
Trading	3,101	-	6,352
	<b>13,024</b>	<b>-</b>	<b>57,559</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>86,478</b>	<b>29,650</b>	<b>90,539</b>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	44,611	56,800	41,820
Equipment Repairs	-	1,000	279
Information and Communication Technology	11,783	11,675	11,777
Library Resources	1,180	1,780	1,300
Employee Benefits - Salaries	1,790,698	1,956,500	1,883,920
Staff Development	8,923	12,900	13,032
Depreciation	77,385	65,000	71,546
	<b>1,934,580</b>	<b>2,105,655</b>	<b>2,023,674</b>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,749	6,749	6,384
Board Fees	1,928	4,000	3,140
Board Expenses	4,009	3,700	3,587
Communication	4,400	5,250	3,991
Consumables	3,795	13,750	10,461
Operating Lease	-	21,300	-
Other	360,336	21,946	349,633
Employee Benefits - Salaries	117,971	88,700	94,124
Insurance	6,225	6,029	5,864
Service Providers, Contractors and Consultancy	8,911	8,520	8,652
	<b>514,324</b>	<b>179,944</b>	<b>485,836</b>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,041	11,600	11,474
Consultancy and Contract Services	27,525	30,000	28,425
Cyclical Maintenance Provision	55,225	11,000	14,356
Grounds	20,466	9,500	(2,211)
Heat, Light and Water	26,964	34,000	29,054
Rates	16,065	15,000	14,263
Repairs and Maintenance	16,772	22,000	14,309
Use of Land and Buildings	489,494	645,000	465,611
Employee Benefits - Salaries	46,425	45,500	43,473
	<b>710,977</b>	<b>823,600</b>	<b>618,754</b>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	995,517	635,844	703,640
Short-term Bank Deposits	-	-	40,993
Bank Overdraft	(3,010)	(5,300)	(5,931)
Cash and cash equivalents for Statement of Cash Flows	<b>992,507</b>	<b>630,544</b>	<b>738,702</b>

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

Of the \$992,507 Cash and Cash Equivalents, \$366,381 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 2023 on Crown owned school buildings.

Of the \$992,507 Cash and Cash Equivalents, \$5,750 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	7,642	2,000	1,902
Receivables from the Ministry of Education	154,372	5,000	229,090
Interest Receivable	2,539	220	215
Banking Staffing Underuse	-	-	30,360
Teacher Salaries Grant Receivable	136,550	-	123,474
	<b>301,103</b>	<b>7,220</b>	<b>385,041</b>
Receivables from Exchange Transactions	10,181	2,220	2,117
Receivables from Non-Exchange Transactions	290,922	5,000	382,924
	<b>301,103</b>	<b>7,220</b>	<b>385,041</b>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	2,128	1,500	1,588
	<b>2,128</b>	<b>1,500</b>	<b>1,588</b>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	355,422	136,005	76,966
Total Investments	<b>355,422</b>	<b>136,005</b>	<b>76,966</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	81,583	-	(2,294)	-	(3,256)	<b>76,033</b>
Furniture and Equipment	227,362	41,044	-	-	(34,580)	<b>233,826</b>
Information and Communication Technology	21,724	-	-	-	(15,114)	<b>6,610</b>
Leased Assets	55,644	33,461	(1,389)	-	(23,087)	<b>64,629</b>
Library Resources	8,627	2,372	(215)	-	(1,348)	<b>9,436</b>
				-		
<b>Balance at 31 December 2022</b>	<b>394,940</b>	<b>76,877</b>	<b>(3,899)</b>	<b>-</b>	<b>(77,385)</b>	<b>390,533</b>

The net carrying value of furniture and equipment held under a finance lease is **\$40,767 (2021: \$33,400)**

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	161,505	(85,472)	76,033	164,676	(83,093)	81,583
Furniture and Equipment	533,779	(299,953)	233,826	492,735	(265,373)	227,362
Information and Communication Technology	100,180	(93,570)	6,610	100,180	(78,456)	21,724
Leased Assets	95,808	(31,180)	64,628	74,169	(18,525)	55,644
Library Resources	50,709	(41,273)	9,436	49,575	(40,948)	8,627
<b>Balance at 31 December</b>	<b>941,981</b>	<b>(551,448)</b>	<b>390,533</b>	<b>881,335</b>	<b>(486,395)</b>	<b>394,940</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	43,808	40,000	46,365
Employee Entitlements - Salaries	138,352	2,000	125,220
Employee Entitlements - Leave Accrual	5,057	7,500	6,999
	<b>187,217</b>	<b>49,500</b>	<b>178,584</b>
Payables for Exchange Transactions	187,217	49,500	178,584
	<b>187,217</b>	<b>49,500</b>	<b>178,584</b>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	-	-	6,110
Loans due after one year	-	-	10,693
	<b>-</b>	<b>-</b>	<b>16,803</b>

## 14. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,750	-	-
	<b>5,750</b>	<b>-</b>	<b>-</b>

## 15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	57,424	57,424	43,068
Increase to the Provision During the Year	66,755	5,860	14,356
Provision at the End of the Year	124,179	63,284	57,424
Cyclical Maintenance - Current	-	-	8,640
Cyclical Maintenance - Non current	112,649	63,284	48,784
	112,649	63,284	57,424

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

## 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	35,978	-	36,037
Later than One Year and no Later than Five Years	47,562	-	52,303
Future Finance Charges	(9,186)	-	(11,497)
	74,354	-	76,843
Represented by			
Finance lease liability - Current	30,740	-	30,423
Finance lease liability - Non current	43,614	-	46,420
	74,354	-	76,843

## 17. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Toilet Project	(72)	491,020	(454,214)	-	36,734
Hall Flooring Replacement	(22,010)	27,493	(5,483)	-	-
Classroom Upgrade	18,326		(15,586)	-	2,740
Roof Project	30,763	(3,781)	(26,981)	-	-
R Block Rationalisation	180,173	(6,151)	(134,961)	-	39,061
Heat Pumps	21,100		(21,100)	-	-
SIP Front Entrance	-	143,735	(103,449)	-	40,287
SIP Pool Project	-	-	(9,992)	-	(9,992)
WTN: H & J Weathertightness Remediation	-	250,000	-	-	250,000
Site Replacement Underground Watermain Pipe	-	15,860	(14,460)	-	1,400
Drinking Fountains	-	29,780	(29,779)	-	-
Totals	228,280	947,956	(816,004)	-	360,231

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

370,223  
(9,992)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Toilet Project	(6,499)	22,000	(15,573)	-	(72)
Hall Flooring Replacement	(9,790)	-	(12,220)	-	(22,010)
Classroom Upgrade	-	48,838	(30,512)	-	18,326
Roof Project	-	82,567	(51,804)	-	30,763
R Block Rationalisation	-	180,173	-	-	180,173
Heat Pumps	-	21,100	-	-	21,100
Various Works to Preserve Site	-	14,190	(14,190)	-	-
					-
Totals	(16,289)	368,868	(124,299)	-	228,280

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

250,362  
(22,082)

**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 Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	1,928	3,140
<i>Leadership Team</i>		
Remuneration	362,446	356,517
Full-time equivalent members	3	3
Total key management personnel remuneration	364,374	359,657

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 -150	140 - 150
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	3.00
	3.00	3.00

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 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: 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.

Additional funding wash up payment:

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$513,020 contract for Toilet Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$513,020 has been received of which \$476,285 has been spent on the project to date; and
- (b) \$48,838 contract for Classroom Upgrade be completed in 2023, which will be fully funded by the Ministry of Education. \$48,838 has been received of which \$46,097 has been spent on the project to date; and
- (c) \$180,173 contract for R Block Rationalisation be completed in 2023, which will be fully funded by the Ministry of Education. \$180,173 has been received of which \$134,961 has been spent on the project to date; and
- (d) \$143,735 contract for SIP Front Entrance Project be completed in 2023, which will be fully funded by the Ministry of Education. \$143,735 has been received of which \$103,448 has been spent on the project to date; and
- (e) SIP Pool Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$9,992 has been spent on the project to date; and
- (f) \$250,000 contract for WTN: H & J Weathertightness Remediation to be completed in 2023, which will be fully funded by the Ministry of Education. \$250,000 has been received to date and
- (g) \$15,859 contract for Replace Underground Watermains Pipe to be completed in 2023, which will be fully funded by the Ministry of Education. \$15,859 has been received of which \$14,459 has been spend to date.

(Capital Commitments at 31 December 2021 \$332,578)

## 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	992,507	630,544	738,702
Receivables	301,103	7,220	385,041
Investments - Term Deposits	355,422	136,005	76,966
Total Financial assets measured at amortised cost	1,649,032	773,769	1,200,709

### Financial liabilities measured at amortised cost

Payables	187,217	49,500	178,584
Borrowings - Loans	-	-	16,803
Finance Leases	74,354	82,000	76,843
Total Financial Liabilities Measured at Amortised Cost	261,571	131,500	272,230

## 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.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WELCOME BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Welcome Bay School (the School). The Auditor-General has appointed me, Donna Taylor, using the staff and resources of BDO Tauranga, 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 18, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 31 May 2023. 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 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.

**PARTNERS:** Fraser Lellman CA Janine Hellyer CA Paul Manning CA Donna Taylor CA Linda Finlay CA Michael Lim CA

BDO New Zealand Ltd, a New Zealand limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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 Novopay 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**

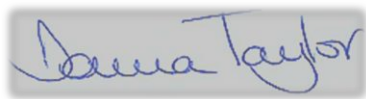
The Board is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing, Kiwisport Report and Good Employer Statement, but does not include the financial statements, and our auditor's report thereon.

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.



Donna Taylor  
BDO Tauranga  
On behalf of the Auditor-General  
Tauranga, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Welcome Bay School	<b>School Number:</b>	2076
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<b>Strategic Aim:</b>	<b>Strategic Goals:</b> <ul style="list-style-type: none"> <li>Raising students achievement in writing</li> </ul>
<b>Annual Aim:</b>	<b>Annual Goals</b> <ul style="list-style-type: none"> <li>All our students/ākonga will progress and achieve to the highest possible educational potential through quality teaching and learning, safe environments and positive relationships.</li> </ul>
<b>Target:</b>	<b>Continue to implement a meaningful and rich integrated Curriculum where writing achievement improves</b> <ul style="list-style-type: none"> <li><b>Progress Target:</b> For 70% of students at school for 12 months to make sufficient or accelerated progress</li> </ul>
<b>Baseline Data:</b>	<p><b>Capabilities to focus on:</b> We measure progress over a 12 month period of time for students at both data entry points. (ERO suggestion)</p> <p><b>Reading:</b> Of the 258 students who were at our school at the end of 2021 and the end of 2022 data entry points</p> <ul style="list-style-type: none"> <li>73% of students made sufficient or accelerated progress <ul style="list-style-type: none"> <li><b>Accelerated</b> progress (more than one sub level): 30% 77 pupils</li> <li><b>Sufficient</b> progress (one sub level) : 43% 110 pupils</li> <li><b>Insufficient</b> progress (less than a sub level) 26% 67 pupils <ul style="list-style-type: none"> <li>Of the 67 pupils who made insufficient progress 71% are on the Learning Support Register. An additional 10% have previously been on the LSR.</li> </ul> </li> </ul> </li> </ul> <p><b>Writing:</b> Of the 258 students who were at our school at the end of 2020 and the end of 2021 data entry points</p> <ul style="list-style-type: none"> <li>76% of students made sufficient or accelerated progress <ul style="list-style-type: none"> <li><b>Accelerated</b> progress (more than one sub level): 24% 62 pupils</li> <li><b>Sufficient</b> progress (one sub level) : 52% 135 pupils</li> <li><b>Insufficient</b> progress (less than a sub level) 24% 61 pupils <ul style="list-style-type: none"> <li>69% of pupils who made insufficient progress are on the Learning Support Register. An additional 5% have previously been on the LSR.</li> </ul> </li> </ul> </li> </ul> <p><b>Math:</b> Of the 258 students who were at our school at the end of 2020 and the end of 2021 data entry points</p> <ul style="list-style-type: none"> <li>75% of students made sufficient or accelerated progress <ul style="list-style-type: none"> <li><b>Accelerated</b> progress (more than one sub level): 39% 101 pupils</li> <li><b>Sufficient</b> progress (one sub level) : 36% 93 pupils</li> <li><b>Insufficient</b> progress (less than a sub level) 25% 65 pupils <ul style="list-style-type: none"> <li>Of the 65 pupils who made insufficient progress 63% are on the Learning Support Register. An additional 11% were previously on the LSR.</li> </ul> </li> </ul> </li> </ul>

## Actions *What did we do?*

- Managing HUGE **staff absence**
  - **Yrs 0-1 Team:** only 12 out of 40 weeks all staff in team present
  - **Yrs 2-3 Team:** only 9 out of 40 weeks all staff in team present
  - **Yrs 4-6 Team:** only 8 out of 40 weeks all staff in team present
  - **P, DP and AP:** 26 out of 40 weeks all staff in team present
  - **Teacher Aides:** 15 out of 40 weeks all staff in team present
- **ICAL** - linking the new ANZH histories and Science.
- **Russel Bishop** professional learning looking at Teaching to the North east: good relationship + good Teaching and learning.

## Outcomes *What happened?*

### Progress data for a 12 month period

	End 2019 - End 2020	End 2020 - End 2021	End 2021 - End 2022
<b>Reading</b>	<ul style="list-style-type: none"> <li>72% of students made sufficient or accelerated progress</li> </ul>	<ul style="list-style-type: none"> <li>80% of students made sufficient or accelerated progress</li> </ul>	<ul style="list-style-type: none"> <li>73% of students made sufficient or accelerated progress</li> </ul>
<b>Writing</b>	<ul style="list-style-type: none"> <li>87% of students made sufficient or accelerated progress</li> </ul>	<ul style="list-style-type: none"> <li>84% of students made sufficient or accelerated progress</li> </ul>	<ul style="list-style-type: none"> <li>76% of students made sufficient or accelerated progress</li> </ul>
<b>Maths</b>	<ul style="list-style-type: none"> <li>67% of students made sufficient or accelerated progress.</li> </ul>	<ul style="list-style-type: none"> <li>74% of students made sufficient or accelerated progress</li> </ul>	<ul style="list-style-type: none"> <li>75% of students made sufficient or accelerated progress</li> </ul>

## Reasons for the variance *Why did it happen?*

- We are making progress for those children who attend our school for a 12 month period
- Consistent approach across the school focused on clarity of practice - agree what good is and then deliver this.
- Additional support and time provided for teachers e.g RtLit working in school
- Collaborative approach within our school to share ongoing results.

### Evaluation *Where to next?*

- We have strategically aligned our charter goals to our Kāhui Ako
- PD at staff meetings will focus on our clear strategic goals moving forward + a look at Structured Literacy
- Those not making sufficient progress we can identify via the Learning Support register.
- Maths review (similar to writing) to start mid 2022 once writing review cycle has finished. This did not happen last year due to covid so is happening in 2022 and moving into 2023.

### Planning for next year:

- Focus on collaboration, setting new strategic plan up for success and Hauora.
- Continuation of small group workshops based on common need and new learning on mixed ability grouping.
- Focus on our Maths teaching and who we can provide more impact and progress for our tamariki
- Continuation of curriculum integration to extend tamariki understanding of the value and purpose of writing and try to link into maths
- Increase attendance at school because we know if at school we make a difference.



Welcome Bay School  
309 Welcome Bay Road,  
Welcome Bay,  
Tauranga 3112  
(t): 07 544 1113  
(e): [office@welcomebay.school.nz](mailto:office@welcomebay.school.nz)  
[www.welcomebay.school.nz](http://www.welcomebay.school.nz)

Tuesday 9 May 2023

## **KIWISPORT**

Welcome Bay School received total Kiwisport funding of \$4,962.79 exc GST. in 2022 which has been allocated to support the provision of a school based Physical Activity Co-ordinator.

We have seen a continued increase across the school in organized physical activity and opportunities for children to participate with. The overall cohesion that this role has encouraged for physical activity is evident in the playground and also regarding the level of participation and success in sport and physical activity out of school hours within organized team events and competitions.

Janine Bollee, is our school's sports coordinator and is a fantastic asset to our school and community. Her role is a vital component of our team and she is very much appreciated by staff, students and our local community.

Ngā mihi nui

Jamie De La Haye  
Tumuaki / Principal

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p>We follow the School Docs Employer Responsibility Policy.</p> <p>We act as a good employer and take all reasonable steps to build working relationships based on trust, confidence, and good faith. We treat employees fairly and properly in all aspects of their employment and comply with legislation on employment and personnel matters.</p> <p>We have an obligation to review and check incidents, and are proactive to ensure a safe working environment.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Outlined in School Docs EEO policy, next review term 4 2023.</p> <p>We follow the EEO policy to ensure good working relationships based on trust and treating employees fairly.</p> <p>We recognise the values of diversity in staffing and ensure that employment processes are fair and free of bias.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	We follow the School Docs EEO policy and Conduct Interviews policy and utilise NZSTA rubric in interview process.
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<p>Working closely with our local iwi to work towards Maori achieving success as Maori.</p> <p>We follow Collective Agreement's and employment legislation and honour Te Tiriti o Waitangi.</p>
How have you enhanced the abilities of individual employees?	Professional Growth Cycle and provide Professional Learning opportunities
How are you recognising the employment requirements of women?	We recognise the value of diversity in staffing. Follow the required Collective Agreement's and employment legislation.

	Pay Equity for TA's and Administrators and flexible working agreements.
How are you recognising the employment requirements of persons with disabilities?	<p>We recognise the value of diversity in staffing. Follow the required Collective Agreement's and employment legislation.</p> <p>Extra support staff, utilise different technology, flexibility in duty arrangements and physical environment taken into account.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	