

31 May 2024

Amy Goodman
BDO Christchurch
Level 4, 287/293 Durham Street North,
Christchurch Central
CHRISTCHURCH 8013

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Waikari School (the School) for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- We have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter at appendix 1;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

- We confirm that we are responsible for the electronic presentation of the audited financial statements, and:
- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.

- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully,

Signed by:

D6DAFD0856530916

Presiding Member

Signed by:

A968D8169D5F49D5

Principal

Appendix 1 - Uncorrected misstatements

Description	Assets	Liabilities	Reserves	Profit
	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)
	\$	\$	\$	\$
PSPA back pay expense and YE accrual		(1,643)		1,643
PSPA Back pay income and receivable from MOE	1,643			(1,643)
Principal wellbeing incorrectly recorded as income in advance		5,400		(5,400)
Net Effect of misstatements:	1,643	3,757		(5,400)

WAIKARI SCHOOL

Annual Financial Statements For the year ended 31 December 2023

Ministry Number:	3569
Principal:	Phoebe Todd
School Address:	23 Princes Street, Waikari
School Phone:	03 3144250
School email:	office@waikari.school.nz

Members of the Board of Trustees

Name	Ceased	Term Finishes
Jenny Cholomondeley	Nov-23	
Michael Barton		Nov-26
Huw Kinch		Jun-25
Penny Butters		Nov-26
Jimmy Butters	Feb-23	
Kerry Florance		Jun-25
Yvonne Oberholzer		Jun-25
Bob Norrish - Principal	Jul-23	
Phoebe Todd - Principal		

Accountant / Service Provider:

Geoff Gillam Consultants

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Waikari School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Michael Barton

Full Name of Presiding Member

Signed by:

Michael Barton

D6DAFD0856530916

Signature of Presiding Member

31 May 2024

Date:

Phoebe Todd

Full Name of Principal

Signed by:

Phoebe Todd

A968D8169D5F49D5

Signature of Principal

31 May 2024

Date:

Waikari School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	589,073	575,631	553,427
Locally Raised Funds	3	26,590	21,200	23,839
Interest		6,832	1,500	2,418
		<hr/>	<hr/>	<hr/>
		622,495	598,331	579,684
Expenses				
Locally Raised Funds	3	21,160	9,450	12,273
Learning Resources	4	391,590	383,200	362,650
Administration	5	53,065	56,746	55,384
Interest		152	-	170
Property	6	133,441	132,725	121,254
Other Expenses	7	19,101	22,400	19,561
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<hr/>	<hr/>	<hr/>
		618,509	604,521	571,292
Net Surplus / (Deficit)		3,986	(6,190)	8,392
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		3,986	(6,190)	8,392

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

Waikari School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Actual 2023 \$	Budget (Unaudited) 2023 \$	Actual 2022 \$
Balance at 1 January	273,853	273,853	265,461
Total comprehensive revenue and expense for the year	3,986	(6,190)	8,392
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	-
Contribution -Network Upgrade	-	-	-
Equity at 31 December	277,839	267,663	273,853
Accumulated comprehensive revenue and expense	277,839	267,663	273,853
Reserves	-	-	-
Equity at 31 December 2023	277,839	267,663	273,853

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.

Waikari School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	77,654	59,957	78,669
Accounts Receivable	9	27,909	26,000	23,353
Prepayments		3,584	-	904
Investments	10	87,053	80,000	74,665
Funds owing from Capital Works Projects	15	2,241	-	-
		<u>198,441</u>	<u>165,957</u>	<u>177,591</u>
Current Liabilities				
GST Payable		5,330	3,000	10,670
Accounts Payable	12	33,545	33,000	27,618
Revenue Received in Advance		6,663	-	-
Finance Lease Liability - Current Portion	14	1,919	1,900	2,450
Funds held for Capital Works Projects	15	-	-	14,031
		<u>47,457</u>	<u>37,900</u>	<u>54,769</u>
Working Capital Surplus or (Deficit)		150,984	128,057	122,822
Non-current Assets				
Property, Plant and Equipment	11	148,516	158,945	168,445
		<u>148,516</u>	<u>158,945</u>	<u>168,445</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	17,773	16,761	12,936
Finance Lease Liability	14	3,888	2,578	4,478
		<u>21,661</u>	<u>19,339</u>	<u>17,414</u>
Net Assets		<u>277,839</u>	<u>267,663</u>	<u>273,853</u>
Equity		<u>277,839</u>	<u>267,663</u>	<u>273,853</u>

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

Waikari School

Cash Flow Statement

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		204,067	190,631	200,457
Locally Raised Funds		26,590	21,200	23,839
Goods and Services Tax (net)		(5,340)	(7,670)	1,026
Payments to Employees		(106,316)	(88,824)	(101,133)
Payments to Suppliers		(100,432)	(47,723)	(95,855)
Maintenance Provision		-	(57,512)	-
Interest Paid		(152)	-	(170)
Interest Received		5,988	1,502	1,625
Net cash from / (to) the Operating Activities		24,405	11,604	29,789
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(740)	(8,500)	(10,681)
Purchase of Investments		(12,388)	(5,335)	(25,772)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(13,128)	(13,835)	(36,453)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		-	-	-
Finance Lease Payments		(2,683)	(2,450)	(1,829)
Funds Administered on Behalf of Third Parties		(9,609)	(14,031)	19,031
Net cash from Financing Activities		(12,292)	(16,481)	17,202
Net increase/(decrease) in cash and cash equivalents		(1,015)	(18,712)	10,538
Cash and cash equivalents at the beginning of the year	8	78,669	78,669	68,131
Cash and cash equivalents at the end of the year	8	77,654	59,957	78,669

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Waikari School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2023

a) Reporting Entity

Waikari 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 of Trustees (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 2023 to 31 December 2023 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 publically 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.

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 13.

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.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

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.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:	Years
Building improvements – Crown	40
Furniture and equipment	5 - 10
Information and communication technology	5 - 10
Plant	10
Leased	3
Library resources	10

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements

Short-term employee entitlements

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

m) Revenue Received in Advance

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

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

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor, and is vested in the Proprietor. The Proprietor 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 school 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.

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

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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.

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 at the start of the year.

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	204,067	190,631	203,863
Teachers' Salaries Grants	290,304	290,000	268,235
Use of Land and Buildings Grants	94,702	95,000	81,329
	589,073	575,631	553,427

The school has opted in to the donations scheme for this year. Total amount received was \$5,548.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
<i>Revenue</i>			
Donations & Bequests	5,983	5,600	5,595
Fees for Extra Curricular Activities	4,303	-	4,286
School houses	15,944	15,600	13,600
Trading	360	-	358
	26,590	21,200	23,839
<i>Expenses</i>			
Extra Curricular Activities Costs	5,520	1,250	6,064
Trading	707	-	883
School houses	14,933	8,200	5,326
	21,160	9,450	12,273
<i>Surplus for the year Locally raised funds</i>	5,430	11,750	11,566

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	9,990	12,600	11,171
Employee Benefits - Salaries	357,174	339,000	325,957
Staff Development	2,195	13,600	4,064
Depreciation	22,231	18,000	21,458
	391,590	383,200	362,650

5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,961	4,961	4,725
Board of Trustees Fees	3,914	2,800	2,970
Board of Trustees Expenses	7,081	7,300	4,035
Communication	1,195	1,600	1,633
Consumables	2,745	5,750	4,553
Operating Lease	-	-	-
Staff Expenses	745	4,455	2,567
Other	5,872	5,380	6,077
Employee Benefits - Salaries	26,552	24,500	28,824
	53,065	56,746	55,384

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,412	2,000	2,604
Cyclical Maintenance Provision	4,837	3,825	4,836
Grounds	6,470	5,800	4,046
Heat, Light and Water	6,178	5,000	4,926
Rates	2,998	3,100	3,049
Repairs and Maintenance	3,351	3,000	5,685
Use of Land and Buildings - Non-Integrated	94,702	95,000	81,329
Employee Benefits - Salaries	13,493	15,000	14,779
	133,441	132,725	121,254

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. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport expenses	19,101	22,400	19,561
	19,101	22,400	19,561

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	77,654	59,957	78,669
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	77,654	59,957	78,669

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

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Interest Accrued	1,846	1,000	1,002
Teacher Salaries Grant Receivable	26,063	25,000	22,351
	27,909	26,000	23,353
Receivables from Exchange Transactions	1,846	1,000	1,002
Receivables from Non-Exchange Transactions	26,063	25,000	22,351
	27,909	26,000	23,353

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	87,053	80,000	74,665

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Buildings	58,807	-	-	-	(4,384)	54,423
Furniture and Equipment	13,909	740	-	-	(3,140)	11,509
Information and Communication	18,229	-	-	-	(5,560)	12,669
Plant	60,075	-	-	-	(6,614)	53,461
Leased Assets	7,175	1,562	-	-	(2,419)	6,318
Library Resources	250	-	-	-	(114)	136
Balance at 31 December 2023	168,445	2,302	-	-	(22,231)	148,516

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	10,000	-	10,000	10,000	-	10,000
Buildings	106,319	(51,896)	54,423	106,319	(47,512)	58,807
Furniture and Equipment	44,044	(32,535)	11,509	43,304	(29,395)	13,909
Information and Communication	48,073	(35,404)	12,669	48,073	(29,844)	18,229
Motor Vehicles	30,435	(30,435)	-	30,435	(30,435)	-
Plant	113,638	(60,177)	53,461	113,638	(53,563)	60,075
Leased Assets	10,242	(3,924)	6,318	10,085	(2,910)	7,175
Library Resources	28,608	(28,472)	136	28,608	(28,358)	250
Balance at 31 December	391,359	(242,843)	148,516	390,462	(222,017)	168,445

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.

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	6,059	7,500	4,443
Banking Staffing Overuse	-	-	-
Employee Benefits Payable - Salaries	26,063	25,000	22,351
Employee Benefits Payable - Leave Accrual	1,423	500	824
	33,545	33,000	27,618
Payables for Exchange Transactions	33,545	33,000	27,618
	33,545	33,000	27,618

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	12,936	12,936	8,100
Increase to the Provision During the Year	4,837	3,825	4,836
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	17,773	16,761	12,936

Cyclical Maintenance - Current
Cyclical Maintenance - Non current

-	-	-
17,773	16,761	12,936
17,773	16,761	12,936

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 which is prepared by a Ministry of Education appointed property consultant.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	1,919	1,900	2,450
Later than One Year and no Later than Five Years	3,888	2,578	4,478
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	5,807	4,478	6,928

Represented by

Finance lease liability - Current	1,919	1,900	2,450
Finance lease liability - Term	3,888	2,578	4,478
	5,807	4,478	6,928

15. 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:

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	School Contributions \$	Closing Balances \$
Roof	<i>in progress</i>	21,911	239,149	(244,890)	-	16,170
Block 1	<i>in progress</i>	(600)	-	-	-	(600)
Block2	<i>in progress</i>	(7,280)	75,075	(85,606)	-	(17,811)
Totals		14,031	314,224	(330,496)	-	(2,241)
	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	School Contributions \$	Closing Balances \$
Swimming Pool	<i>completed</i>	(5,000)	5,000	-	-	-
Roof	<i>in progress</i>	-	31,000	(9,089)	-	21,911
Block 1	<i>in progress</i>	-	-	(600)	-	(600)
Block2	<i>in progress</i>	-	-	(7,280)	-	(7,280)
Totals		(5,000)	36,000	(16,969)	-	14,031

16. 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.

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,914	2,970
<i>Leadership Team</i>		
Remuneration	111,874	119,547
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	115,788	122,517
Total full-time equivalent personnel	1.00	1.00

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance with 2 members and Property with 2 members that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40-50	110-120
Salary and Other Payments	60-70	-
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

There were no other employees with remuneration greater than \$100,000

18. 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Contingent Asset- Additional funding wash up payment

In 2023 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 is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements.

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has commitments to Capital Works Project per note 15. These projects are fully funded by the Ministry of Education.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board had no operating commitments.

(Operating commitments at 31 December 2022: nil)

21. Financial Instruments

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

Cash and receivables

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	77,654	59,957	78,669
Receivables	27,909	26,000	23,353
Investments - Term Deposits	87,053	80,000	74,665
Total Cash and Receivables	192,616	165,957	176,687

Financial liabilities measured at amortised cost

Payables	33,545	33,000	27,618
Finance Leases	5,807	4,478	6,928
Total Financial Liabilities Measured at Amortised Cost	39,352	37,478	34,546

22. Comparatives

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

23. Events After Balance Date

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

Building
Confident,
Respectful,
Curious Kids

Waikari School's Annual Report 2023

- Statement of Variance
- Progress & Achievement
- Effect given to Te Tiriti o Waitangi
- Report of special and contestable funding
- Statement of compliance with Employment policy
- Financial Statements
- Kiwisport funding



Presiding member/principal's report

In 2023 the Waikari School Board worked hard to accomplish some projects. We are proud of the improvements to the school we have made, and continue to identify areas we can continue to develop.

Projects we successfully completed this year are;

- appointing a new principal
- completing infrastructure upgrades such as the Learning Support Coordinator's office conversion,
- upgrading the drains
- reroofing the school.

In 2023 we undertook a consultation with our community to establish a new strategic plan, which has a lot of exciting developments which are underway, such as

- upgrading the toilets,
- purchasing a new school van
- reviewing our school vision and values
- Developing cultural practices and a local curriculum

For more information about our strategic plan make sure you check out our school website.

We thank all of our community for their continued hard work and support,

Micheal Barton
Waikari School Board Presiding Member

List of all school board members

Board member names
Micheal Barton (Presiding Member)
Penny Butters (Parent Representative)
Huw Kinch (Parent Representative)
Yvonne Oberholzer (Parent Representative)
Kerry Florance (Staff Representative)
Phoebe Todd (Principal)

Statement of variance: progress against targets

[A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.]

School Name:	Waikari School		3569
Strategic Aim:	Waikari School will empower teachers and students to perform to the best of their ability. (Personal Best)	Kahui Ako Achievement Challenge :	<p>Goal 1: To increase the percentage of Year 6 and Year 10 target students achieving at or above the expected level in reading and writing, at the end of the 3 year cycle. To achieve this our target students would need to show accelerated progress in one, two or three years. Specific percentage increase goals will be set out annually based on data collected from identified target students in order to mitigate students moving in and out of school.</p> <p>Goal 2: To inquire into the impact of phonological and phonemic awareness on a student's literacy acquisition. As part of the inquiry we hope to build on teacher capacity which will in turn increase the number of students working within curriculum Level 2 by the end of Year 3.</p>
Annual Targets	<p>(i)Year 4 student to make accelerated progress in both writing and maths to be meeting the expected achievement level in each by the end of Year 4.</p> <p>(ii)Year 6 students make accelerated progress in literacy to be at the expected achievement level by the end of Year 7.</p> <p>(iii)Year 7 student to make accelerated progress in literacy and numeracy to be at the expected achievement level by the end of Year 8.</p>		
Baseline Data	Analysis of the data showed that individualised programs were needed to meet the needs of individualised students who were working below the expected level.		

	Reading	Year 4	Year 6	Year 7	Totals	Writing	Year 4	Year 6	Year 7	Totals	
	Above	1 50%	1 33%	1 14%	3 25%	Above		1 33%	1 14%	2 17%	
	Within	1 50%	2 67%	4 57%	7 59%	Within	2 100%	1 33%	5 72%	8 67%	
	Towards			2 29%	2 16%	Towards		1 33%	1 14%	2 16%	

Target	Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Planning for 2024</i>
Target (i): Year 4 student to make accelerated progress in both writing and maths to be meeting the expected achievement level in each by then end of Year 4.	<ul style="list-style-type: none"> Board continued to fund Teacher Aide hours in the classroom Applied for ICS and ESOL Funding Worked with LSC, RTLit Brought decodable books to support students Continued with Structured Literacy development Attended Helen Walls PLD Trailed iDeal structured literacy program Participated in Digital Technology PLD 	Student who was identified as a target student moved out of our school and wider school community.	<ul style="list-style-type: none"> Student moved out of area for family reasons 	<ul style="list-style-type: none"> Purchase iDeal program for 2024 Continue to develop structured literacy Helen Walls PLD Continue Explore Writing Revolution Maths PLD with Rob Proffit-White

	<ul style="list-style-type: none"> • Purchase Numicon • Online Maths program to support child • Participate in Maths PLD with Sue Graham 			
<p>Target (ii) Year 6 students to make accelerated progress in literacy to be at the expected achievement level by the end of Year 7.</p> <p>(iii) Year 7 student to make accelerated progress in literacy and numeracy to be at the expected achievement level by the end of Year 7.</p>	<ul style="list-style-type: none"> • We reviewed our Learning Support system and alongside LSC implemented CAP's for target students with individualised goals. • We continued our development in structured literacy by appointing an WSL who continued to work with the RTLit, especially around morphology. • We continued to employ teacher aides in each classroom who work alongside target students. • We continued Professional Development in Writing and Structured Literacy with Helen Walls. • We provided opportunities to extend our students' writing through podcasting workshops and writing workshops with authors. • Investigate what other schools in our Kahui are doing for students working towards. • Apply for ESOL funding for 4 students – and establish a program for support. 	<p>ii) Year 6 – 3 students</p> <p>1/ 3 students is working above the expected level in literacy</p> <p>2/ 3 students are working within the curriculum area for reading and writing. Showing continued rate of progress.</p> <p>3 /3 students are continuing to work below the expected level for writing and within the expected level for reading.</p>	<ul style="list-style-type: none"> • Allowed for more individualised support and goals. • We appointed an acting principal for terms 1 & 2 and then a new beginning principal for terms 3-4. This change in leadership throughout the year has meant that there has been a lack of leadership consistency. • This inconsistency around target students and actions made it difficult for leadership to continue programs of support. • Year 6 students made accelerated progress in reading, through structured literacy 	<ul style="list-style-type: none"> • Purchase iDeal literacy approach and train Junior room teacher and TA to take groups of senior and junior students for intervention. • Teachers will continue to participate in structured literacy PLD through the Kahui Ako to continue to broaden the program and cater for all students' needs.' • Staff meetings after PLD to provide opportunity to share learning.

	<ul style="list-style-type: none"> • Attend Kahui Ako Writing moderation day to have clear consistent learning across schools. • Maths PLD with Sue Graham. • Purchase Numicon. • Examine the new curriculum and Common Practice Model in TOD. • Purchase new highly engaging decodable books for seniors. • Principal works with target students. • Work with RTLB on PB4L and class culture to make a better atmosphere for learning. 	<p>iii) Year 7 - 7 students</p> <p>5 /7 students are working at or above the curriculum area in literacy.</p> <p>2/ 7 students are working below the curriculum area in literacy.</p>	<p>and phoneme development.</p> <ul style="list-style-type: none"> • Writing focus throughout 2023 allowed students in year 7 and 8 to accelerate and participate in different opportunities such as Write On Workshops. • ESOL funding has allowed a trial of an ESOL online program to support. • More reflection and sharing of learning at staff meetings are needed. 	<ul style="list-style-type: none"> • Focus for 2024 on numeracy and writing. • Identify different target groups as these target students now have CAPs. • Continue to work alongside Kahui Ako i.e. writing moderation
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Evaluation and analysis of the school's students' progress and achievement

Waikari School Demographics
Roll: 28 Male: 14 Female: 14 NZ European: 17 Māori: 10 Other: 1
Writing: At the end of 2023 92% of students were achieving at or above the expected level.
Maths: At the end of 2023 100% of students were achieving at or above the expected level.
Reading: At the end of 2023 82% of students were achieving at or above the expected level.

Throughout 2023 teachers undertook professional development in Structured Literacy, Maths and Digital Technology, the result of this PLD is pleasing as 100% of students are achieving at or above the expected level in Maths.

Students who are current – Progress Overview – English Reading (all students)

	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023
At or Above	29/33	29/37	32/36	30/34	24/27	23/28
Working Towards	3/33	8/37	4/26	4/34	3/27	5/28
Percentage within or above	88%	78%	89%	88%	90%	82%

Students who are current – Progress Overview – English Writing (all students)

	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023
At or Above	29/34	27/37	27/36	27/34	24/27	25/28
Working Towards	5/34	10/37	9/36	7/34	3/27	3/28
Percentage within or above	85%	73%	75%	79%	90%	90%

Students who are current – Progress Overview – Maths (all students)

	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023
At or Above	30/34	30/37	29/36	29/34	26/27	28/28
Working Towards	3/34	7/37	7/36	5/34	1/27	0/28
Percentage within or above	88%	81%	81%	85%	97%	100%

Priority Learners

Students who have been 'working towards' or 'working towards with support' this year have received the following supports;

- Teacher Aide time
- Individualised reading with Teacher/Teacher Aide
- Structured Literacy support with Teacher/Teacher Aide
- Individualised time with Learning Support Co-ordinator or Principal
- RTLB support – testing, next learning steps & resources
- RTLit support – testing, teacher professional development & resources
- Individualised collaborative action plan Meetings with identified individual goals and supports.

How we have given effect to Te Tiriti o Waitangi

During 2023, these are examples of the actions we have undertaken to give effect to Te Tiriti o Waitangi;

- Aotearoa New Zealand Histories unit of work.
- Ko wai au initiative through Mana Ake
- karakia, waiata and tikanga
 - Learnt new waiata
 - participated in a Mihi Whakatau to welcome new principal
 - Performed karakia, waiata at the Waikari Hospital, mihi whakatau and prizegiving
- Board training in giving effect to Te Tiriti o Waitangi with Tom Scollard
- Board completed part of the auditing of our white spaces by Ann Milne.
- Consultation with whānau through our strategic plan development.

Report on other special and contestable funding

- At the beginning of 2023, Waikari School received \$3000 to provide additional support for learners due to the disruptions they experienced during the Covid-19 pandemic. These funds were used to send senior students on a 5 week writing workshop. All students made significant progress in writing. This was valued at \$1227.92. With the remaining \$1772.08 to be used in 2024.
- Throughout 2023 school received \$6000 for Principal Wellbeing and Professional Learning. The principal reported what this money was being spent on to the school Board and kept documentation of its use in a record book in the office. In 2023, it was used for Monthly Coaching Subscription with InZide Edge and Banked Staffing Professional Development. The remainder of the funds (\$5355) have been carried into 2024 and will be used to attend New Zealand Rural Teaching Principals Conference and the Bene Brown Leadership Course.

Kiwisport funding

We received a grant of \$454. This funding has been used to increase students' engagement in physical activity.

We used it for:

- Attending and participating in inter school sporting events such as, kiwisport, athletics, swimming sports
- Organising and hosting the Hurunui Cross Country
- Attending local events and activities such as the Hamner Hot Pools, Christchurch Ice Skating Rink
- Purchasing additional sports equipment for the school.
- Approximate children that participated was 31 students

Statement of compliance with employment policy

At Waikari School, we ensure that we follow the EEO principles when employing staff. This year the School Board appointed an Acting Principal, as well as a new Principal. Throughout this process the Board followed the EEO Policy and worked closely with NZSTA and Sue Jackson to ensure that they met all the EEO requirements.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES/NO
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