

# WALTON PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2074

**Principal:** Jeremy Kurth

**School Address:** 305 Walton Rd, Richmond Downs 3475

**School Postal Address:** 305 Walton Rd, Richmond Downs 3475

**School Phone:** 07 888 3817

**School Email:** [office@walton.school.nz](mailto:office@walton.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Stuart Muckle	Presiding Member	Elected	June 2025
Jeremy Kurth	Principal ex Officio	Appointed	n/a
Jackie Lugton	Presiding Member	Elected	Finished Feb 2022
Susan Cummings	Presiding Member	Elected	Finished June 2022
Vinka Wong	Parent Representati	Elected	June 2022
Jason Suisted	Parent Representati	Elected	June 2022
Josh Daley	Parent Representati	Elected	June 2025
Katrina Roberts	Parent Representati	Elected	June 2025
Dani Laurent	Parent Representati	Elected	June 2025
Rob Beker	Parent Representati	Elected	June 2025
Kane Fraser	Staff Representative	Elected	June 2025

**Accountant / Service Provider:** Candy Gillespie Ltd, Chartered Accountants

# WALTON PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Walton Primary 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.

Stuart William Muckle

Full Name of Presiding Member

Jeremy Aaron Kurth

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

20 June 2023

Date:

20 June 2023

Date:

# Walton Primary 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	1,176,779	1,097,641	1,146,733
Locally Raised Funds	3	176,002	118,050	137,513
Interest Income		932	150	109
<b>Total Revenue</b>		<b>1,353,713</b>	<b>1,215,841</b>	<b>1,284,355</b>
<b>Expenses</b>				
Locally Raised Funds	3	116,875	89,240	103,601
Learning Resources	4	890,797	847,606	918,561
Administration	5	72,635	64,101	79,988
Finance		915	-	1,321
Property	6	222,199	201,915	201,036
Loss on Disposal of Property, Plant and Equipment		6,582	-	435
		<b>1,310,003</b>	<b>1,202,862</b>	<b>1,304,942</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>43,710</b>	<b>12,979</b>	<b>(20,587)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>43,710</b>	<b>12,979</b>	<b>(20,587)</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.

# Walton Primary 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>		274,558	318,267	295,145
Total comprehensive revenue and expense for the year		43,710	12,979	(20,587)
<b>Equity at 31 December</b>		318,268	331,246	274,558

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.

# Walton Primary 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	125,286	210,565	133,388
Accounts Receivable	8	71,994	-	64,716
Inventories	9	306	-	211
		197,586	210,565	198,315
<b>Current Liabilities</b>				
GST Payable		7,385	-	16,527
Accounts Payable	11	78,937	99,162	80,315
Revenue Received in Advance	12	3,989	-	5,271
Finance Lease Liability	14	8,851	-	10,730
Funds held for Capital Works Projects	15	-	-	68,118
		99,162	99,162	180,961
<b>Working Capital Surplus/(Deficit)</b>		98,424	111,403	17,354
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	250,031	250,031	289,740
		250,031	250,031	289,740
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	27,905	27,905	23,918
Finance Lease Liability	14	2,283	2,283	8,618
		30,188	30,188	32,536
<b>Net Assets</b>		318,268	331,246	274,558
<b>Equity</b>		318,268	331,246	274,558

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

# Walton Primary 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		329,743	275,816	305,787
Locally Raised Funds		171,783	118,050	137,261
Goods and Services Tax (net)		(9,142)	-	6,349
Payments to Employees		(188,909)	(160,990)	(194,534)
Payments to Suppliers		(242,578)	(281,927)	(250,610)
Interest Paid		-	-	(2)
Interest Received		932	150	109
Net cash from/(to) Operating Activities		61,829	(48,901)	4,360
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,982
Purchase of Property Plant & Equipment (and Intangibles)		(1,910)	39,611	(16,319)
Net cash from/(to) Investing Activities		(1,910)	39,611	(14,337)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		97	(6,238)	(1,739)
Funds Administered on Behalf of Third Parties		(68,118)	-	68,118
Net cash from/(to) Financing Activities		(68,021)	(6,238)	66,379
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(8,102)</b>	<b>(15,528)</b>	<b>56,402</b>
Cash and cash equivalents at the beginning of the year	7	133,388	226,093	76,987
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>125,286</b>	<b>210,565</b>	<b>133,388</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.

# Walton Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Walton Primary 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 13.

###### *Useful lives of property, plant and equipment*

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





### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 14. Future operating lease commitments are disclosed in note 20.

#### ***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) Finance Lease Payments**

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

#### **e) Cash and Cash Equivalents**

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

#### **f) Accounts Receivable**

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

#### **g) 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.

#### **h) 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	3–20 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **i) 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

#### **j) 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.

#### **k) 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.

#### **l) 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.

#### **m) 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.

#### **n) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has 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.



**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.

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) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**q) Budget Figures**

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

**r) Services received in-kind**

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

## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	232,725	245,602	229,069
Teachers' Salaries Grants	706,591	706,591	707,339
Use of Land and Buildings Grants	131,165	131,165	125,693
Other Government Grants	106,298	14,283	84,632
	<u>1,176,779</u>	<u>1,097,641</u>	<u>1,146,733</u>

The school has opted in to the donations scheme for this year. Total amount received was \$18,600.

## 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	45,474	15,000	23,947
Fees for Extra Curricular Activities	8,732	3,690	5,842
Trading	2,350	-	3,252
Other Revenue	119,446	99,360	104,471
	<u>176,002</u>	<u>118,050</u>	<u>137,512</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,250	10,740	11,072
Other Locally Raised Funds Expenditure	108,625	78,500	92,528
	<u>116,875</u>	<u>89,240</u>	<u>103,600</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>59,127</u>	<u>28,810</u>	<u>33,912</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	18,222	31,250	19,891
Equipment Repairs	2,059	1,800	6,869
Library Resources	9,789	7,250	13,594
Employee Benefits - Salaries	819,623	803,306	830,299
Staff Development	881	4,000	3,682
Depreciation	40,223	-	44,226
	<u>890,797</u>	<u>847,606</u>	<u>918,561</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Board Fees	3,115	3,500	2,825
Board Expenses	3,907	6,000	13,398
Communication	9,804	8,050	9,696
Consumables	2,924	3,000	3,003
Other	3,597	3,050	3,887
Employee Benefits - Salaries	38,471	26,775	32,104
Insurance	3,859	4,000	3,834
Service Providers, Contractors and Consultancy	6,958	9,726	11,241
	72,635	64,101	79,988

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,159	2,000	1,370
Cyclical Maintenance Provision	4,365	2,000	2,396
Grounds	31,749	17,000	19,104
Heat, Light and Water	6,921	7,750	6,753
Rates	1,163	500	1,027
Repairs and Maintenance	1,584	3,000	4,047
Use of Land and Buildings	131,165	131,165	125,693
Security	2,347	1,000	808
Employee Benefits - Salaries	41,746	37,500	39,838
	222,199	201,915	201,036

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	125,286	210,565	133,388
Cash and cash equivalents for Statement of Cash Flows	125,286	210,565	133,388

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	2,948	-	11
Receivables from the Ministry of Education	61,172	-	56,830
Banking Staffing Underuse	7,874	-	7,875
	<u>71,994</u>	<u>-</u>	<u>64,716</u>
Receivables from Exchange Transactions	2,948	-	11
Receivables from Non-Exchange Transactions	69,046	-	64,705
	<u>71,994</u>	<u>-</u>	<u>64,716</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	306	-	211
	<u>306</u>	<u>-</u>	<u>211</u>

## 10. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	183,323				(13,191)	170,132
Furniture and Equipment	61,132	3,910	(4,651)		(11,077)	49,314
Information and Communication Technology	21,310				(5,353)	15,957
Leased Assets	20,795	2,717	(1,931)		(10,199)	11,382
Library Resources	3,180	469			(403)	3,246
<b>Balance at 31 December 2022</b>	<u>289,740</u>	<u>7,096</u>	<u>(6,582)</u>	<u>-</u>	<u>(40,223)</u>	<u>250,031</u>

### 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	304,069	(133,937)	170,132	304,069	(120,746)	183,323
Furniture and Equipment	179,561	(130,247)	49,314	201,837	(140,705)	61,132
Information and Communication Technology	136,697	(120,740)	15,957	136,697	(115,387)	21,310
Leased Assets	32,407	(21,025)	11,382	32,504	(11,709)	20,795
Library Resources	38,141	(34,895)	3,246	37,672	(34,492)	3,180
<b>Balance at 31 December</b>	<b>690,875</b>	<b>(440,844)</b>	<b>250,031</b>	<b>712,779</b>	<b>(423,039)</b>	<b>289,740</b>

### 11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	17,400	99,162	23,117
Accruals	-	-	-
Banking Staffing Overuse	-	-	1
Employee Entitlements - Salaries	61,172	-	56,830
Employee Entitlements - Leave Accrual	365	-	367
	<b>78,937</b>	<b>99,162</b>	<b>80,315</b>
Payables for Exchange Transactions	78,937	99,162	80,315
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>78,937</b>	<b>99,162</b>	<b>80,315</b>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	3,989	-	5,271
	<b>3,989</b>	<b>-</b>	<b>5,271</b>



### 13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	23,918	23,918	24,000
Increase to the Provision During the Year	4,365	2,000	2,396
Use of the Provision During the Year	(378)	-	-
Other Adjustments	-	-	(2,478)
Provision at the End of the Year	<u>27,905</u>	<u>25,918</u>	<u>23,918</u>
Cyclical Maintenance - Non current	27,905	27,905	23,918
	<u>27,905</u>	<u>27,905</u>	<u>23,918</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2030. This plan is based on the schools 10 Year Property plan

### 14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	8,851	-	10,730
Later than One Year and no Later than Five Years	2,283	2,283	8,618
	<u>11,134</u>	<u>2,283</u>	<u>19,348</u>
<b>Represented by</b>			
Finance lease liability - Current	8,851	-	10,730
Finance lease liability - Non current	2,283	2,283	8,618
	<u>11,134</u>	<u>2,283</u>	<u>19,348</u>

## 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Playground Project		68,118	7,702	(82,473)	6,653	-
Totals		68,118	7,702	(82,473)	6,653	-

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Playground Project			69,318	(1,200)		68,118
Totals		-	69,318	(1,200)	-	68,118

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

68,118

-

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,115	2,825
 <i>Leadership Team</i>		
Remuneration		
Full-time equivalent members	245,086 2	248,396 2
 Total key management personnel remuneration	248,201	251,221

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 1 member and Property 1 member 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	130 - 140	130 - 140
Benefits and Other Emoluments	3-4	3-4
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	1.00	1.00
	1.00	1.00

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

## 18. 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 \$0	2021 Actual \$0
Total Number of People	0	0



## 19. 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.

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

Additional funding wash up payment:

In 2022 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 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/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. The payment is expected to be received in July 2023.

## 20. Commitments

### (a) Capital Commitments

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

(a) \$20,000 project for Water tank replacement, tender pending to be completed in 2023 which will be fully funded by the Ministry of Education; and

(b) \$80,000 project for Roof repairs/replacements, tender pending. This project will be completed over the 2023/2024 Christmas break & will be fully funded by the Ministry.

(Capital commitments at 31 December 2021: \$69,318)

## 21. 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	\$ 125,286	\$ 210,565	\$ 133,388
Receivables	71,994	-	64,716
Total Financial assets measured at amortised cost	<u>197,280</u>	<u>210,565</u>	<u>198,104</u>

### Financial liabilities measured at amortised cost



Payables	78,937	99,162	80,315
Finance Leases	11,134	2,283	19,348
Total Financial Liabilities Measured at Amortised Cost	<u>90,071</u>	<u>101,445</u>	<u>99,663</u>

## 22. Events After Balance Date

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

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

## 23. Breach of Section 137 of the Education and Training Act 2022

Walton Primary School was required under section 137 of the Education and Training Act 2020 to complete its audited financial statements by 31 May 2023. This timeframe was not met.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF WALTON PRIMARY SCHOOL'S FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Walton Primary School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, 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 1 to 19, 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 – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 20<sup>th</sup> of June 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.

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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## **Responsibilities of the Board for the financial statements**

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

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Kiwi Sport Note and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Brendan Lyon  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand





# Walton School 2022 Analysis of Variance Reporting

School Name:

Walton School

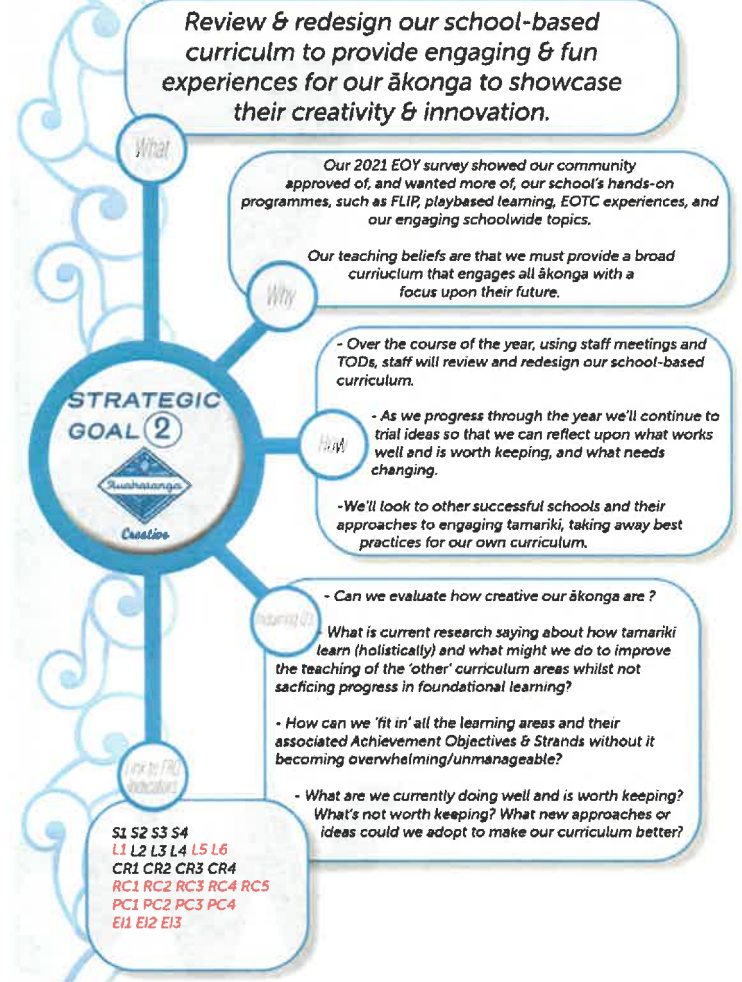
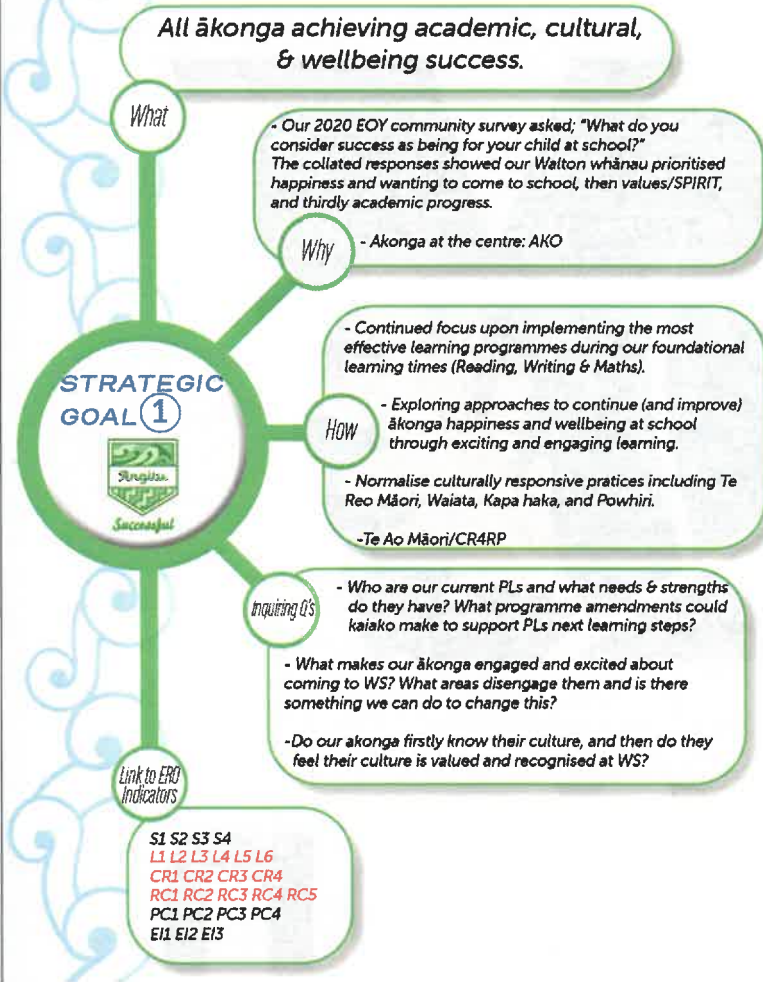
School Number:

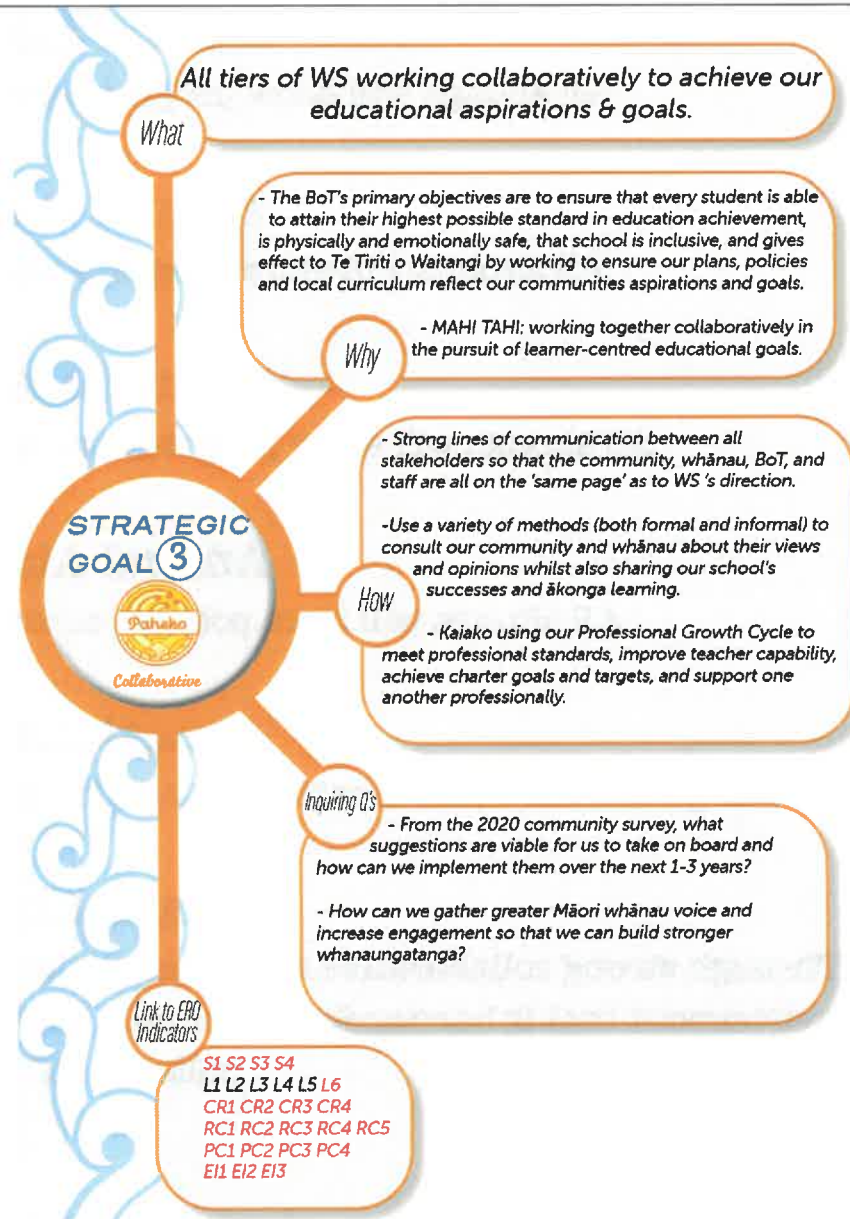
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# Walton School

## STRATEGIC SECTION





**Annual Aim #1:**

**All ākongā will show progress and achievement in Reading**

**Annual Aim #2:**

**All ākongā will show progress and achievement in Writing**

**Annual Aim #3:**

**All ākongā will show progress and achievement in Mathematics**

**Annual Aim #4:**

**All ākongā will have positive cultural identity and wellbeing**

**Annual Aim #5:**

**All ākongā will showcase creativity through a range of curriculum areas and contexts.**

**Annual Aim #6:**

**Through strong collaborative relationships at all tiers of WS, we'll provide a learning environment that is barrier-free, equitable, highly effective, and mutually respectful of cultural identity.**



All ākonga achieving academic, cultural & wellbeing success.

Annual Aim #1: All ākonga will show progress and achievement in Reading

Reading Baseline Data (SOY) & Specific Targets

	Pre1	1B	1P	1A	2B	2P	2A	3B	TOTALS
Y1									
Y2									9/18 50% 3 Fem 6 Male 1 Māori Male
Y3		4 2 Female 2 Male	2 2 Female						6/18 33% 4 Fem 2 Male
Y4		2 2 Female 1 Male	1 1 Male						3/18 17% 1 Fem 2 Male
Y5									
Y6							1 1 Female		1/25 4% 1 Fem
									19/112 17% 9/58 Fem 15% 10/54 Male 19% 1/15 Māori 7% (male)

	4 sublevels behind At	3 sublevels behind At	2 sublevels behind At
Female	1	2	6
Male	1	3	6
Total	2	5	12

Specific Reading Targets

Academic **Progress** Target:

74% of PLs will achieve accelerated learning.

This means we will have 14 ākonga who will progress two or more sublevels over the course of 2022.

Academic **Achievement** Target:

SOY data shows we will begin the year with 83% of ākonga On track/At/Above.

By EOY we are aiming for 92% of tamariki being At or Above.

This requires

- moving all 39 tamariki from 'Below but On Track' to 'At' by years end
- Moving 10 PLs to 'At' by having them achieve accelerated learning
- Maintaining the progress of those ākonga already At and Above.



All ākonga achieving academic, cultural & wellbeing success.

Annual Aim #2: All ākonga will show progress and achievement in Writing

Writing Baseline Data (SOY) & Specific Targets

	Pre1	1B	1P	1A	2B	2P	2A	3B	TOTALS
Y1									
Y2	2 2 Female 1 Male								2/18 11% 1 Fem 1 Male
Y3		1 1 Female							1/18 6% 1 Fem
Y4		1 1 Male	2 2 Female 1 Male	2 2 Female 1 Male					5/18 28% 2 Fem 3 Male
Y5					2 2 Female 1 Male				4/18 25% 1 Fem 3 Male
Y6						1 1 Male	2 2 Female 1 Male 1 Maori Male		4/25 24% 2 Fem 2 Male 1 Maori Male
									18/112 16% 7/99 Fem 12% 11/14 male 21% 1/11 Maori 1% (males)

	1 sublevels behind At	3 sublevels behind At	2 sublevels behind At
Female		3	4
Male	1	3	3
Total	1	6	7

Specific Writing Targets

Academic **Progress** Target:

72% of PLs with achieve accelerated learning.

This means we will have 13 ākonga who will progress two or more sublevels over the course of 2022.

Academic **Achievement** Target:

SOY data shows we will begin the year with 84% of ākonga On track/At/Above.

By EOY we are aiming for 92% of tamariki being At or Above.

This requires

- moving all 41 tamariki from 'Below but On Track' to 'At' by years end
- Moving 9 PLs to 'At' by having them achieve accerrated learning
- Maintaining the progress of those ākonga already At and Above.



All ākonga achieving academic, cultural & wellbeing success.

Annual Aim #3: All ākonga will show progress and achievement in Mathematics

**Math Baseline Data (SOY) & Specific Targets**

	Pre1	1B	1P	1A	2B	2P	2A	3B	TOTALS
Y1									
Y2	3 3 Female								3/18 17% 3 Fem
Y3		4 3 Female	4 3 Female 1 Male						7/18 39% 4 Fem 1 Male
Y4			3 2 Female 1 Male	2 2 Female					4/18 22% 3 Fem 1 Male
Y5					4 2 Female 2 Male 1 Maori Female	3 2 Female 1 Male			7/16 44% 4 Fem 1 Male 1 Maori Fem
Y6							4 3 Female 1 Male 1 Maori Male		6/25 24% 3 Fem 3 Male 1 Maori Male
									27/112 24% 17/59 Fem 29% 10/53 male 19% 2/13 Maori 15% (1P & 1M)

	1 sublevels behind At	3 sublevels behind At	2 sublevels behind At
Female		5	12
Male		3	7
Total	0	8	19

**Specific Writing Targets**

Academic **Progress** Target:

72% of PLs with achieve accelerated learning.

This means we will have 13 ākonga who will progress two or more sublevels over the course of 2022.

Academic **Achievement** Target:

SOY data shows we will begin the year with 76% of ākonga On track/At/Above.

By EOY we are aiming for 90% of tamariki being At or Above.

This requires

- moving all 44 tamariki from 'Below but On Track' to 'At' by years end
- Moving 16 PLs to 'At' by having them achieve accerated learning
- Maintaining the progress of those ākonga already At and Above.

# READING

Actions  
What did we do?

-Used our Walton School Benchmarks (curriculum levels) as indicators of progress and achievement for reporting. OTJs were made at the end of each term using these and this data is reported to BoT for systematic analysis and strategic direction during the year for allocation of resourcing.

-BoT funding resources to support and target Priority Learners, such as teacher aides, effective online literacy and numeracy programmes, teacher professional development.

-Each teacher identified and monitored Priority Learners within their rooms through the termly OTJs.

Outcomes  
What happened?

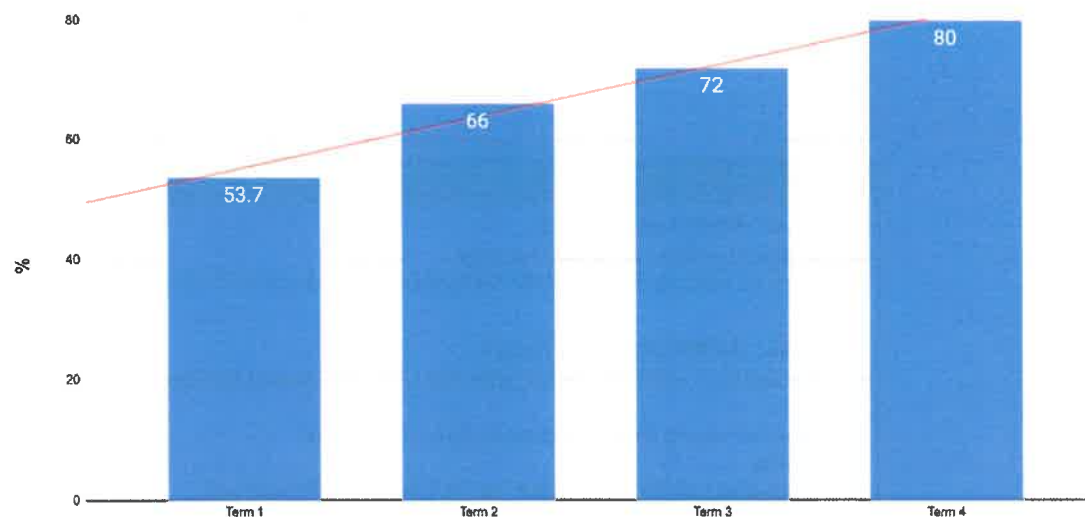
## Achievement Outcomes:

### Reading

#### Whole school

Priority learners	At expectation	Higher than expectation	Overall Total
<b>20% (27)</b> - 15/57 Male 26.3% - 12/77 Female 15.6% <b>Gender Disparity</b> 10.7 +Females	<b>43%</b> <b>(58)</b>	<b>37%</b> <b>(49)</b>	<b>(134)</b>
<b>80%</b>			

Reading At or Above - Whole School



Reasons for the variance  
Why did it happen?

When comparing the initial assessment of where our SOY data would be and the actual Term One OTJ results, the starting point for our At/Above ākonga was well below the predetermined amount. This put our initial targets a lot further off than expected. Considering this, and looking at the termly OTJ graph for students At or Above, it's clear to see we made excellent achievement progress every term. The final amount of 80% at or above is a fantastic effort.

Evaluation  
Where to next?

Matamata Kaahui Ako PLD targeting:  
-Culturally Responsive and Relational Pedagogy  
-Teacher Efficacy and transformation through Spirals of Inquiry

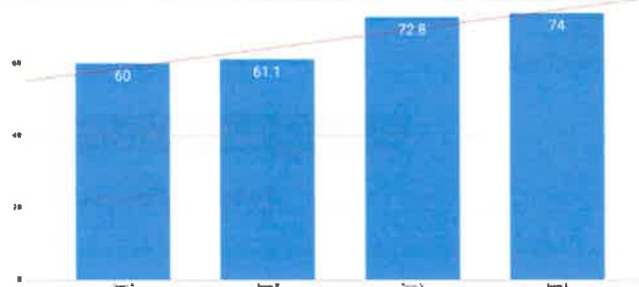
-Regular moderation & discussion at staff meetings of how to effectively evaluate where a student is achieving and the types of evidence that proves this (modelling books, Ko Au bks, student books, etc).



-Use the Special Needs budget when and where applicable to help support learners with special educational needs.

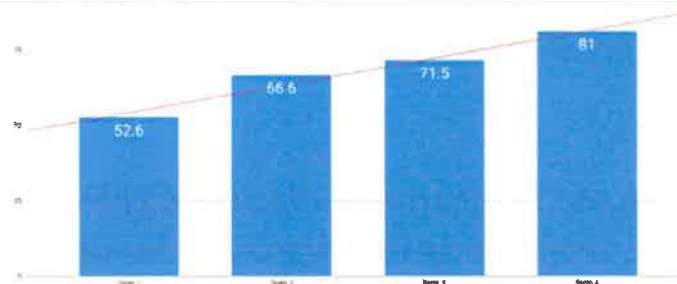
**Maori**

Priority learners	At expectation	Higher than expectation	Overall Total
<b>26% (6)</b> - 3/9 Male 33.3% - 3/14 Female 21.4% Gender Disparity 11.9 +Females	<b>47.8% (11)</b>	<b>26.2% (6)</b>	<b>(23)</b>
<b>74%</b>			



**Non-Maori**

Priority learners	At expectation	Higher than expectation	Overall Total
<b>19% (21)</b> - 10/48 Male 21% - 9/63 Female 14.3% Gender Disparity 5.7 +Females	<b>42.3% (47)</b>	<b>38.7% (43)</b>	<b>(111)</b>
<b>81%</b>			



**Disparity is 7 in favour of Non Maori**

Progress Outcomes also show our Priority Learners made excellent progress over the year with 10 chn making Accelerated Learning.

Hope for a good run so that we can implement desired goals and aims and have some consistency to allow our Kaiako to teach regularly and normally, without ongoing disruptions to the terms.

***Progress Outcomes:***

READING	
Academic Progress Target: 79% of PLs will achieve *accelerated learning (15 akonga)	<b>Term 4 Progress:</b> Since the start of the year, 2 at zero sub-level 5 at one sub-level 6 at two sub-levels, 4 at three sub-levels. <b>10 akonga achieved Accelerated Learning</b> <b>5 short of the target number</b>

**Planning for next year:**

- *With yet another year filled with disruptions and obstacles due to Covid and illnesses, the focus for 2023 will be to 'get back on track' so that our kaiako can gain consistency with their teaching and our akonga can receive regular, strong learning programmes.*
- *Use staff meetings and TODs to bring the kaiako team together to refocus on best practices and discuss classroom teaching and learning.*
- *Finally, being able to the implement the Professional Growth Cycle for kaiako that we have tried and failed to do sue to social distancing, ongoing positive covid cases of teachers, and illnesses. Without these obstacles, we'll be able to put in place a PGC that is relevant, effective, and purposeful for building teacher capabilities.*

**WRITING** Actions:  
*What did we do?*

-Used our Walton School Benchmarks (curriculum levels) as indicators of progress and achievement for reporting. OTJs were made at the end of each term using these and this data is reported to BoT for systematic analysis and strategic direction during the year for allocation of resourcing.

-BoT funding resources to support and target Priority Learners, such as teacher aides, effective online literacy and numeracy programmes, teacher professional development.

-Each teacher identified and monitored Priority Learners within their rooms through the termly OTJs.

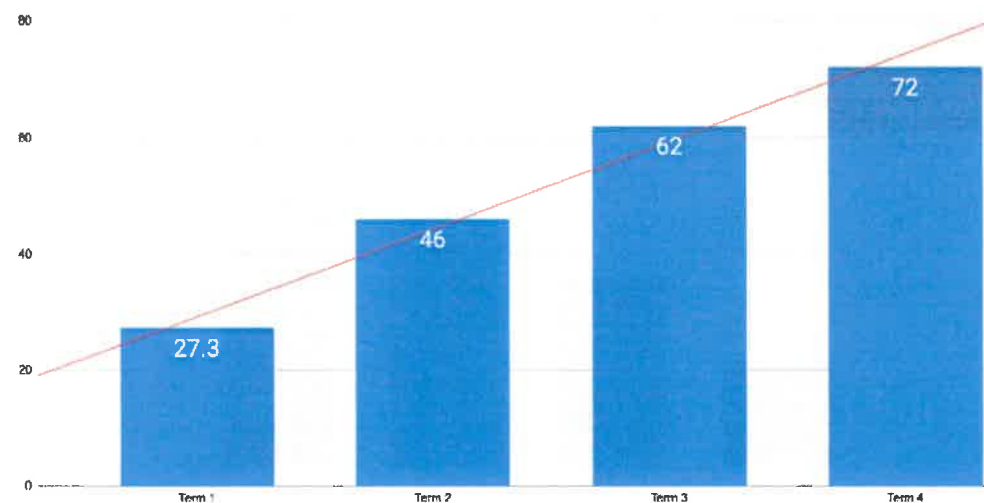
Outcomes  
*What happened*

**Achievement Outcomes:**

**Writing**

**Whole school**

Priority learners	At expectation	Higher than expectation	Overall Total
<p><b>28% (38)</b></p> <p>- 19/57 Male 33.3%</p> <p>- 19/77 Female 24.7%</p> <p><b>Gender Disparity</b> 8.6 +Females</p>	<p><b>63%</b> <b>(84)</b></p>	<p><b>9%</b> <b>(12)</b></p>	<p><b>(134)</b></p>
<p><b>72%</b></p>			



Reasons for the variance  
*Why did it happen?*

When comparing the initial assessment of where our SOY data would be and the actual Term One OTJ results, the starting point for our At/Above ākonga was well below the predetermined amount. This put our initial targets a lot further off than expected. Considering this, and looking at the termly OTJ graph for students At or Above, it's clear to see we made excellent achievement progress every term. The final amount of 72% at or above is a fantastic effort.

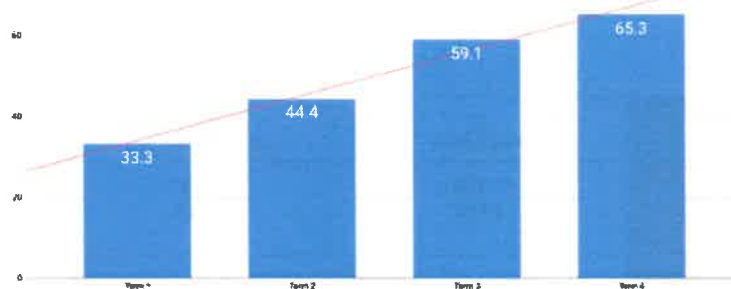
Evaluation  
*Where to next?*

Matamata Kaahui Ako PLD targeting:  
-Culturally Responsive and Relational Pedagogy  
-Teacher Efficacy and transformation through Spirals of Inquiry  
  
-Regular moderation & discussion at staff meetings of how to effectively evaluate where a student is achieving and the types of evidence that proves

-Use the Special Needs budget when and where applicable to help support learners with special educational needs.

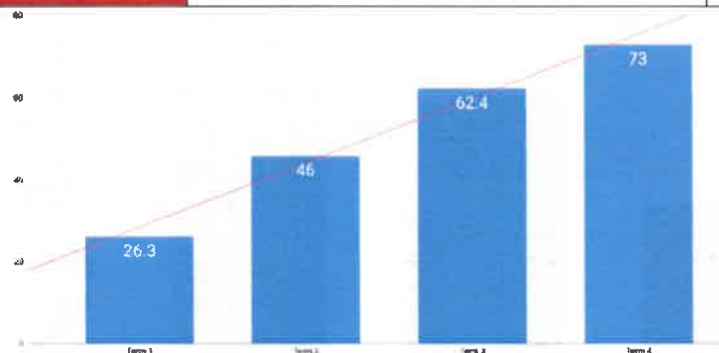
**Maori**

Priority learners	At expectation	Higher than expectation	Overall Total
<b>34.7% (8)</b> - 4/9 Male 44.4% - 4/14 Female 28.5% Gender Disparity 15.9 +Females	<b>47.8% (11)</b>	<b>17.4% (4)</b>	<b>(23)</b>
<b>65.3%</b>			



**Non-Maori**

Priority learners	At expectation	Higher than expectation	Overall Total
<b>27% (30)</b> - 15/48 Male 31% - 11/63 Female 17.5% Gender Disparity 13.5 +Females	<b>66% (73)</b>	<b>7% (8)</b>	<b>(111)</b>
<b>73%</b>			



**Disparity is 7.7 in favour of Non-Maori**

Progress Outcomes also show our Priority Learners made excellent progress over the year with 13 chn making Accelerated Learning.

this (modelling books, Ko Au bks, student books, etc).

Hope for a good run so that we can implement desired goals and aims and have some consistency to allow our Kaiako to teach regularly and normally, without ongoing disruptions to the terms

Progress Outcomes:

WRITING	
Academic Progress Target: 72% of PLs will achieve accelerated learning (13 akonga)	<i>Term 4 Progress:</i> Since the start of the year, 0 at zero sub-level 9 at one sub-level 12 at two sub-levels, 1 at three sub-levels.  <b>13 akonga achieved Accelerated Learning</b>  <i>Achieved the target number</i>

Planning for next year:

- *With yet another year filled with disruptions and obstacles due to Covid and illnesses, the focus for 2023 will be to 'get back on track' so that our kaiako can gain consistency with their teaching and our akonga can receive regular, strong learning programmes.*
- *Use staff meetings and TODs to bring the kaiako team together to refocus on best practices and discuss classroom teaching and learning.*
- *Finally, being able to the implement the Professional Growth Cycle for kaiako that we have tried and failed to do sue to social distancing, ongoing positive covid cases of teachers, and illnesses. Without these obstacles, we'll be able to put in place a PGC that is relevant, effective, and purposeful for building teacher capabilities.*

**MATH** Actions  
What did we do?

-Used our Walton School Benchmarks (curriculum levels) as indicators of progress and achievement for reporting. OTJs were made at the end of each term using these and this data is reported to BoT for systematic analysis and strategic direction during the year for allocation of resourcing.

-Professional Development to grow teacher capability through the use of Audrey Tan who lead several staff TODs via zoom hui

-BoT funding resources to support and target Priority Learners, such as teacher aides, effective online literacy and numeracy programmes, teacher professional development.

-Each teacher identified and monitored Priority Learners within their rooms through the termly OTJs.

Outcomes  
What happened?

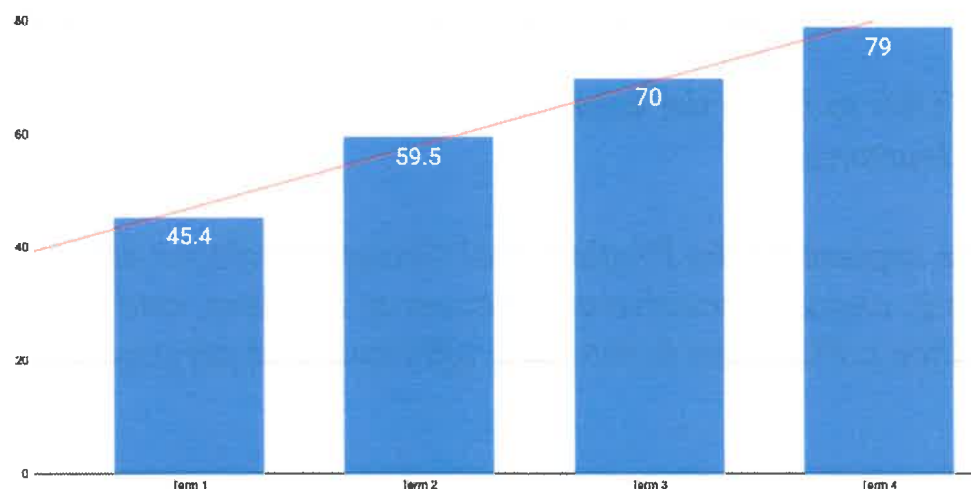
**Achievement Outcomes:**

**Mathematics**

**Whole school**

Priority learners	At expectation	Higher than expectation	Overall Total
<p>21% (29)</p> <p>- 12/57 Male 21%</p> <p>- 17/77 Female 23.1%</p> <p><b>Gender Disparity</b> 2.1 +Males</p>	<p>53%</p> <p>(71)</p>	<p>26%</p> <p>(34)</p>	<p>(134)</p>
<b>79%</b>			

Whole School MATH At or Above



Reasons for the variance  
Why did it happen?

When comparing the initial assessment of where our SOY data would be and the actual Term One OTJ results, the starting point for our At/Above ākongā was well below the predetermined amount. This put our initial targets a lot further off than expected. Considering this, and looking at the termly OTJ graph for students At or Above, it's clear to see we made excellent achievement progress every term. The final amount of 79% at or above is a fantastic effort.

Evaluation  
Where to next?

Matamata Kaahui Ako PLD targeting:  
-Culturally Responsive and Relational Pedagogy  
-Teacher Efficacy and transformation through Spirals of Inquiry

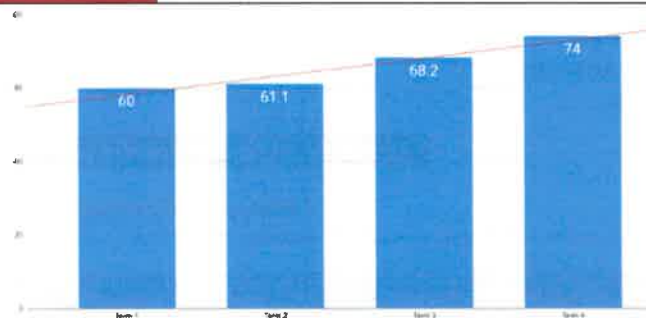
-Regular moderation & discussion at staff meetings of how to effectively evaluate where a student is achieving and the types of evidence that proves this (modelling books, Ko Au bks, student books, etc).

Hope for a good run so that we can implement desired goals and aims and have some consistency to

-Use the Special Needs budget when and where applicable to help support learners with special educational needs.

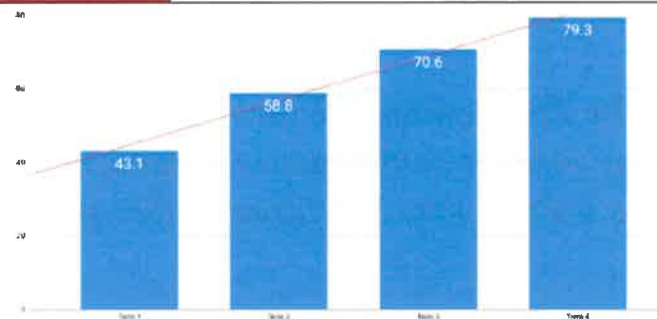
### Maori

Priority learners	At expectation	Higher than expectation	Overall Total
<b>26% (6)</b> - 4/9 Male 44.4% - 2/14 Female 14.2% Gender Disparity 30.2 +Females	<b>52.3% (12)</b>	<b>21.7% (5)</b>	<b>(23)</b>
<b>74%</b>			



### Non-Maori

Priority learners	At expectation	Higher than expectation	Overall Total
<b>20.7% (23)</b> - 8/48 Male 17% - 15/63 Female 23.8% Gender Disparity 6.8 +Males	<b>53.2% (59)</b>	<b>26.1% (29)</b>	<b>(111)</b>
<b>79.3%</b>			



**Disparity is 5.3 in favour of Non-Maori**

Progress Outcomes also show our Priority Learners made excellent progress over the year with 19 chn making Accelerated Learning.

allow our Kaiako to teach regularly and normally, without ongoing disruptions to the terms

**Progress Outcomes:**

MATHS	
Academic Progress Target: 82% of PLs will achieve accelerated learning (22 akonga)	<b>Term 4 Progress:</b> Since the start of the year, 0 at zero sub-level 6 at one sub-level 15 at two sub-levels 3 at three sub-levels 1 at four sub-levels.  <b>19 akonga achieved Accelerated Learning</b>  3 short of the target number

**Planning for next year:**

- *With yet another year filled with disruptions and obstacles due to Covid and illnesses, the focus for 2023 will be to 'get back on track' so that our kaiako can gain consistency with their teaching and our akonga can receive regular, strong learning programmes.*
- *Use staff meetings and TODs to bring the kaiako team together to refocus on best practices and discuss classroom teaching and learning.*
- *Finally, being able to the implement the Professional Growth Cycle for kaiako that we have tried and failed to do sue to social distancing, ongoing positive covid cases of teachers, and illnesses. Without these obstacles, we'll be able to put in place a PGC that is relevant, effective, and purposeful for building teacher capabilities.*
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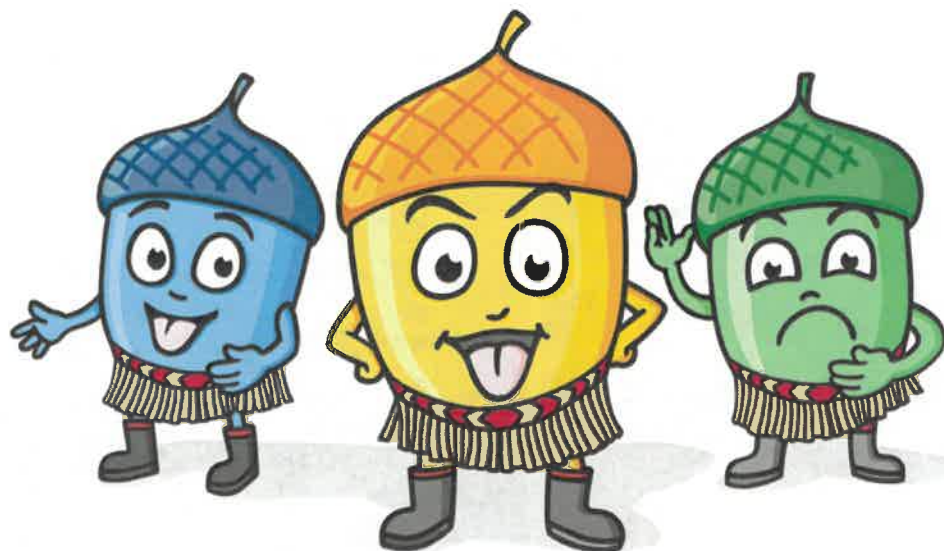


## FINAL COMMENT

*Considering this was our third year where tamariki absentism had a major impact on our teaching and learning due to Covid and other illness related matters, we feel our tamariki did very well due to the outstanding efforts of our teachers and staff. The year was fraught with interruptions, uncertainty, absences, and postponements, all of which played a big part in creating challenging learning conditions.*

*Our Walton School community continued to be amazing throughout the year and thankfully our school managed to reschedule cancelled term one events later in the year, although this too put added pressure on what were already full, busy terms.*

*Not all data is where we wanted it to be, but data isn't everything at the end of the day; student wellbeing is. This is what we need to continue to monitor and manage for 2023 whilst aiming to have our tamariki continue to progress, achieve, and having fun!*







## SIGNED APPROVAL OF 2022 WALTON SCHOOL AōV

*Stu Muckle*  
*Walton School BoT Chair*

Signed: *Stu Muckle* Date: 1/12/22

*Jeremy Kurth*  
*Walton School Principal*

Signed: *Jeremy Kurth* Date: 1/12/22



## **Kiwisport**

All Funds from Kiwisport were spent over the year. Some examples of use were: PE gear, class camps that focused upon the Key Comps, Sports teams participating in local competitions, and contributions to class trips

## **Statement of Compliance with Employment Policy**

As a good employer, Walton School operates an employment policy that contains provisions that are necessary for the fair and proper treatment of employees in all aspects of their employment including

- follow Health and Safety procedures and monitor staff wellbeing
- abide by the Equal Employment Opportunities requirements
- opportunities to explore further educational studies and development, with staff selection based on merit.
- recognition of ethnic and cultural needs and differences