

# WILSON SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	1574
<b>Principal:</b>	Neil Kefford
<b>School Address:</b>	1A St Leonards Road, Hauraki, Auckland
<b>School Postal Address:</b>	P O Box 331632, Takapuna, Auckland
<b>School Phone:</b>	09 489 5648
<b>School Email:</b>	admin@wilson.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Greg Davey	Presiding Member	Elected June 2019	May-22
Neil Kefford	Principal	ex Officio	
Ray Headifen	Treasurer	Elected June 2019	May-22
Martin Wylie	Property	Elected June 2019	May-22
Charlotte Sellars	Parent Rep	Elected June 2019	May-22
Anne Barham	Parent Rep	Elected June 2019	May-21
Linda Kneale	Staff Rep	Elected June 2019	May-22
David Kelley	Parent Rep	Appointed Aug 2021	May-22
Patrick Daly	Parent Rep	appointed Aug 2021	May-22

**Accountant / Service Provider:** Ask Accounting Ltd

# WILSON SCHOOL

Annual Report - For the year ended 31 December 2021

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# Wilson School

## Statement of Responsibility

For the year ended 31 December 2021

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Gregory Davey  
Full Name of Presiding Member

C Davey  
Signature of Presiding Member

28/6/22  
Date:

NEIL KEFFORD  
Full Name of Principal

N. Kefford  
Signature of Principal

3-06-2022  
Date:

# Wilson School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	6,241,785	5,427,688	6,014,160
Locally Raised Funds	3	34,300	22,655	20,072
Interest income		4,815	5,000	5,815
		<hr/>	<hr/>	<hr/>
		6,280,900	5,455,343	6,040,047
<b>Expenses</b>				
Locally Raised Funds	3	5,896	7,597	5,508
Learning Resources	4	4,908,100	4,940,514	4,539,604
Administration	5	189,407	211,000	174,419
Finance		3,913	4,500	5,269
Property	6	629,447	518,869	652,663
Depreciation	10	63,516	81,800	61,648
		<hr/>	<hr/>	<hr/>
		5,800,279	5,764,280	5,439,111
<b>Net Surplus / (Deficit) for the year</b>		480,621	(308,937)	600,936
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		480,621	(308,937)	600,936

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

## Wilson School

### Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	Actual	Budget (Unaudited)	Actual
		2021 \$	2021 \$	2020 \$
<b>Balance at 1 January</b>		1,572,946	1,242,719	954,927
Total comprehensive revenue and expense for the year		480,621	(308,937)	600,936
Contribution - Furniture and Equipment Grant		-	-	17,083
<b>Equity at 31 December</b>		2,053,567	933,782	1,572,946
Retained Earnings		2,053,567	933,782	1,572,946
<b>Equity at 31 December</b>		2,053,567	933,782	1,572,946

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.

# Wilson School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,071,824	769,417	1,153,267
Accounts Receivable	8	369,306	223,080	341,108
GST Receivable		7,955	-	-
Prepayments		8,868	-	-
Funds due for Capital Works Projects	14	20,500	-	-
Investments	9	500,000	-	300,000
		<u>1,978,453</u>	<u>992,497</u>	<u>1,794,375</u>
<b>Current Liabilities</b>				
GST Payable		-	45,000	40,291
Accounts Payable	11	318,919	337,900	317,844
Provision for Cyclical Maintenance	12	29,057	-	-
Finance Lease Liability	13	17,497	17,548	17,548
Funds held for Capital Works Projects	14	-	50,000	260,722
		<u>365,473</u>	<u>450,448</u>	<u>636,405</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,612,980</u>	<u>542,049</u>	<u>1,157,970</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	448,935	439,485	456,785
		<u>448,935</u>	<u>439,485</u>	<u>456,785</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	-	35,000	29,057
Finance Lease Liability	13	8,348	12,752	12,752
		<u>8,348</u>	<u>47,752</u>	<u>41,809</u>
<b>Net Assets</b>		<u>2,053,567</u>	<u>933,782</u>	<u>1,572,946</u>
<b>Equity</b>		<u>2,053,567</u>	<u>933,782</u>	<u>1,572,946</u>

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

# Wilson School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,939,416	1,858,295	2,756,098
Locally Raised Funds		34,813	38,266	19,853
Goods and Services Tax (net)		(48,247)	(727)	56,564
Payments to Employees		(2,115,910)	(1,465,468)	(1,914,192)
Payments to Suppliers		(369,827)	(352,681)	(323,556)
Cyclical Maintenance Payments in the year		-	29	
Interest Paid		(3,913)	(3,582)	(5,269)
Interest Received		2,260	14,966	6,159
Net cash from/(to) Operating Activities		438,592	89,098	595,657
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	110,770	
Purchase of Property Plant & Equipment (and Intangibles)		(38,105)	(172,029)	(36,658)
Purchase of Investments		(200,000)	1,738	(38,262)
Proceeds from Sale of Investments		-	415,000	-
Net cash from/(to) Investing Activities		(238,105)	355,479	(74,920)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	17,083
Finance Lease Payments		(22,016)	(52,289)	(18,403)
Funds Held for Capital Works Projects		(259,914)	1,031	257,752
Net cash from/(to) Financing Activities		(281,930)	(51,258)	256,432
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(81,443)</b>	<b>393,319</b>	<b>777,169</b>
Cash and cash equivalents at the beginning of the year	7	1,153,267	376,098	376,098
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,071,824</b>	<b>769,417</b>	<b>1,153,267</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.

# Wilson School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Wilson 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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

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



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

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

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

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

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### ***Other Grants***

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

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) 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 90 days 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 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) 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.

### **j) 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.

### **k) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and equipment	10-40 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **l) Impairment of property, plant, and equipment and intangible assets**

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

### **Non cash generating assets**

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

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

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

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

### **m) 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.

#### **n) 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **o) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **p) Financial Instruments**

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

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

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

#### **q) 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.

#### **r) Budget Figures**

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

#### **s) Services received in-kind**

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

## 2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	824,102	676,000	793,156
Teachers' Salaries Grants	2,852,827	2,500,000	2,712,499
Use of Land and Buildings Grants	457,145	350,000	501,941
Other MoE Grants	2,051,552	1,830,404	1,978,572
Other Government Grants	56,159	71,284	27,992
	<b>6,241,785</b>	<b>5,427,688</b>	<b>6,014,160</b>

Other MOE Grants total includes additional COVID-19 funding totalling \$147,158 for the year ended 31 December 2021.

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	21,337	13,955	6,957
Fees for Extra Curricular Activities	9,078	6,200	11,110
Trading	3,885	2,500	2,005
	<b>34,300</b>	<b>22,655</b>	<b>20,072</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	2,755	6,097	2,668
Trading	3,141	1,500	2,840
	<b>5,896</b>	<b>7,597</b>	<b>5,508</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>28,404</b>	<b>15,058</b>	<b>14,564</b>

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	50,235	61,600	39,595
Equipment Repairs	455	250	-
Information and Communication Technology	31,086	29,000	22,369
Library Resources	1,439	750	506
Employee Benefits - Salaries	4,786,969	4,789,414	4,447,517
Staff Development	37,916	59,500	29,617
	<b>4,908,100</b>	<b>4,940,514</b>	<b>4,539,604</b>

## 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,490	6,672	6,510
Board of Trustees Fees	3,380	2,640	3,805
Board of Trustees Expenses	9,151	16,370	13,250
Communication	10,528	10,400	7,532
Consumables	11,025	10,000	8,954
Other	20,996	24,530	13,664
Employee Benefits - Salaries	110,667	124,248	104,365
Insurance	6,444	6,400	6,619
Service Providers, Contractors and Consultancy	9,726	9,740	9,720
	189,407	211,000	174,419

## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	15,503	5,900	8,200
Consultancy and Contract Services	38,086	37,881	36,853
Cyclical Maintenance Provision	-	4,000	(4,914)
Grounds	7,546	7,500	3,438
Heat, Light and Water	18,135	22,800	18,136
Repairs and Maintenance	75,284	66,788	73,057
Use of Land and Buildings	457,145	350,000	501,941
Security	5,481	8,000	4,058
Employee Benefits - Salaries	12,267	16,000	11,894
	629,447	518,869	652,663

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

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	770,247	469,417	1,153,267
Short-term Bank Deposits	301,577	300,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,071,824</u>	<u>769,417</u>	<u>1,153,267</u>

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

## 8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	50	-	563
Receivables from the Ministry of Education	7,397	-	42,836
Interest Receivable	2,627	80	72
Banking Staffing Underuse	88,250	3,000	81,722
Teacher Salaries Grant Receivable	270,982	220,000	215,915
	<u>369,306</u>	<u>223,080</u>	<u>341,108</u>
Receivables from Exchange Transactions	2,677	80	635
Receivables from Non-Exchange Transactions	366,629	223,000	340,473
	<u>369,306</u>	<u>223,080</u>	<u>341,108</u>

## 9. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	500,000	-	300,000
Total Investments	<u>500,000</u>	<u>-</u>	<u>300,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2021</b>	\$	\$	\$	\$	\$	\$
Furniture and Equipment	366,841	29,787	(5,602)	-	(24,603)	<b>366,423</b>
Information and Communication Technology	25,332	13,496	-	-	(8,987)	<b>29,841</b>
Motor Vehicles	29,743	-	-	-	(8,508)	<b>21,235</b>
Leased Assets	27,236	17,561	-	-	(21,418)	<b>23,379</b>
Library Resources	7,633	425	-	-	-	<b>8,058</b>
<b>Balance at 31 December 2021</b>	<b>456,785</b>	<b>61,269</b>	<b>(5,602)</b>	<b>-</b>	<b>(63,516)</b>	<b>448,936</b>

The net carrying value of equipment held under a finance lease is \$23,379 (2020: \$27,236)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2021</b>	\$	\$	\$
Furniture and Equipment	800,719	(434,295)	<b>366,424</b>
Information and Communication Technology	176,424	(146,584)	<b>29,840</b>
Motor Vehicles	150,347	(129,112)	<b>21,235</b>
Leased Assets	66,957	(43,578)	<b>23,379</b>
Library Resources	17,618	(9,561)	<b>8,057</b>
<b>Balance at 31 December 2021</b>	<b>1,212,065</b>	<b>(763,130)</b>	<b>448,935</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2020</b>	\$	\$	\$	\$	\$	\$
Furniture and Equipment	370,497	20,155	-	-	(23,811)	<b>366,841</b>
Information and Communication Technology	19,838	14,728	-	-	(9,234)	<b>25,332</b>
Motor Vehicles	39,578	-	-	-	(9,835)	<b>29,743</b>
Leased Assets	26,825	19,179	-	-	(18,768)	<b>27,236</b>
Library Resources	7,633	-	-	-	-	<b>7,633</b>
<b>Balance at 31 December 2020</b>	<b>464,371</b>	<b>54,062</b>	<b>-</b>	<b>-</b>	<b>(61,648)</b>	<b>456,785</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2020</b>	\$	\$	\$
Furniture and Equipment	779,661	(412,820)	<b>366,841</b>
Information and Communication Technology	162,929	(137,597)	<b>25,332</b>
Motor Vehicles	150,347	(120,604)	<b>29,743</b>
Leased Assets	73,144	(45,908)	<b>27,236</b>
Library Resources	17,194	(9,561)	<b>7,633</b>
<b>Balance at 31 December 2020</b>	<b>1,183,275</b>	<b>(726,490)</b>	<b>456,785</b>

## 11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	24,375	21,300	20,513
Accruals	7,490	6,600	6,510
Employee Entitlements - Salaries	265,637	310,000	270,089
Employee Entitlements - Leave Accrual	21,417	-	20,732
	<u>318,919</u>	<u>337,900</u>	<u>317,844</u>
Payables for Exchange Transactions	318,919	337,900	317,844
	<u>318,919</u>	<u>337,900</u>	<u>317,844</u>

The carrying value of payables approximates their fair value.

## 12. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	29,057	29,057	33,971
Increase/ (decrease) to the Provision During the Year	-	4,000	(4,914)
Use of the Provision During the Year	-	1,943	-
Provision at the End of the Year	<u>29,057</u>	<u>35,000</u>	<u>29,057</u>
Cyclical Maintenance - Current	29,057	-	-
Cyclical Maintenance - Term	-	35,000	29,057
	<u>29,057</u>	<u>35,000</u>	<u>29,057</u>

## 13. Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	17,497	17,548	17,548
Later than One Year and no Later than Five Years	8,348	12,752	12,752
	<u>25,845</u>	<u>30,300</u>	<u>30,300</u>



#### 14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Playground		119,926	-	(119,926)	-	-
Plumbing Works		(6,140)	6,140	-	-	-
Staff Room Carpet Replacement		959	-	(151)	-	808
Vinyl		61,557	-	(74,605)	-	(13,048)
Hoist		7,919	-	(7,919)	-	-
Auto Doors		13,176	-	(18,746)	-	(5,570)
Roof Repairs		(847)	2,848	(2,001)	-	-
Outdoor Sensory Area		6,313	997	(7,310)	-	-
Windows		9,298	775	(10,073)	-	-
BiFold Doors		(1,600)	25,805	(24,205)	-	-
Bathroom 3		(1,040)	13,275	(12,235)	-	-
Asphalt		-	-	(2,610)	-	(2,610)
Fall Area		51,204	2,880	(54,164)	-	(80)
Totals		260,725	52,720	(333,945)	-	(20,500)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	808
Funds Due from the Ministry of Education	21,308
	(20,500)

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Playground		7,675	183,842	(71,591)	-	119,926
Plumbing Works		(3,206)	-	(2,934)	-	(6,140)
Staff Room Carpet Replacement		(1,500)	15,003	(12,544)	-	959
Vinyl		-	96,120	(34,563)	-	61,557
Hoist		-	15,181	(7,262)	-	7,919
SIP General		-	89,991	(13,490)	-	76,501
Totals		2,969	400,137	(142,384)	-	260,722

#### 15. 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.

## 16. Remuneration

### *Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,380	3,805
<i>Leadership Team</i>		
Remuneration	491,612	425,298
Full-time equivalent members	4	4
Total key management personnel remuneration	494,992	429,103

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members may have also been involved in ad hoc meetings.

### *Principal 1*

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	90-100
Benefits and Other Emoluments	0-5	0-3
Termination Benefits	-	-

### *Other Employees*

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
110-120	3	2
	3	2

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

## 17. Compensation and Other Benefits Upon Leaving

There was no compensation or other benefits paid or payable to persons upon leaving (2020: Nil).

## **18. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### **Holidays Act Compliance – schools payroll**

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## **19. Commitments**

### **(a) Capital Commitments**

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

(a) A \$106,800 vinyl project to be completed in 2022, which is fully funded by Ministry of Education. \$96,120 has been received of which \$109,168 has been spent on the project to balance date.

(b) A \$18,063 automatic doors project to be completed in 2022 and fully funded by the Ministry of Education. \$16,256 has been received, of which \$21,826 has been spent on the project to date.

(Capital commitments at 31 December 2020:

(a) Playground to be completed in 2021, which is fully funded by Ministry of Education. \$198,842 has been received of which \$78,916 has been spent on the project to balance date.

(b) Vinyl project to be completed in 2021, which is fully funded by Ministry of Education. \$96,120 has been received of which \$34,563 has been spent on the project to balance date.

(c) Hoist project to be completed in 2021, which is fully funded by Ministry of Education. \$15,181 has been received of which \$7,262 has been spent on the project to balance date.)

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	1,071,824	769,417	1,153,267
Receivables	369,306	223,080	341,108
Investments - Term Deposits	500,000	-	300,000
Total Financial assets measured at amortised cost	<u>1,941,130</u>	<u>992,497</u>	<u>1,794,375</u>

### Financial liabilities measured at amortised cost

Payables	318,919	337,900	317,844
Finance Leases	25,845	30,300	30,300
Total Financial Liabilities Measured at Amortised Cost	<u>344,764</u>	<u>368,200</u>	<u>348,144</u>

## 21. Events After Balance Date

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

## 22. Comparatives

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

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Wilson School's Financial statements For the year ended 31 December 2021

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

### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 8 July 2022. This is the date at which our opinion is expressed.

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

### Basis of opinion

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

**Wayne Tukiri**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



## Wilson School Analysis of Variance 2021





# Charter & Strategic Direction 2019 – 2021

## Engage, Believe, Achieve

**Our School Values:**  
Ako – Learner  
Acceptance,  
Knowledge,  
Opportunities

### Our Vision & Aims

Every learner at Wilson School will always have opportunities to a quality of life where they are able to communicate, have and make choices, develop life skills, participate in their community and be valuable members of society.

We aim to –

- Provide a safe and nurturing environment.
- Uphold a culturally responsive environment for our diverse population.
- Foster and encourage independence.
- Recognise every student as a learner.
- Every student will have an effective communication system.
- Embrace digital technologies to support students learning.

### Our Special Character

Wilson School is a state school that caters for the learning and care of students with a range of abilities and disabilities between the ages of 5-21 years of age from varied and dynamic multicultural backgrounds. The school embraces a totally holistic approach to learning with the support of professionals including teachers, therapists, specialists and support staff. Students are taught at either the base school in St. Leonards Road or in one of the satellite classes in a mainstream host school.

Learners at Wilson School will have opportunities, through a multidisciplinary approach, to engage and achieve in a caring, inclusive and safe environment.

### Our Mission Statement

Wilson School in partnership with whanau will provide individualised specialist education to support students to strive to meet their full potential.

#### Strategic Goal 1:

##### **STUDENT LEARNING AND ENGAGEMENT**

All students will be recognised as learners, who have access to the curriculum, that is differentiated to their needs, to ensure their success and will be supported to do so.

**1.1 Every student will have an individualised programme developed in collaboration with their family to work towards their hopes and aspirations.**

**1.2 Every student will be assessed using relevant assessment tools to support their learning.**

**1.3 Every student will have their voice heard through an effective communication system to support their engagement and communication.**

**1.4 Every student will be supported to develop as digitally capable thinkers, producers and creators.**

#### Strategic Goal 2:

##### **STAFF**

All staff will work collaboratively in an interdisciplinary and interschool approach to support, share and learn.

**2.1 Staff will participate in a learning culture that embraces high expectations, focusing on inquiry and reflective skills to improve practice.**

**2.2 Staff will participate in ongoing, relevant professional development to support effective practice to improve learning outcomes for all students.**

**2.3 Staff will be provided with opportunities to promote and develop Leadership Skills.**

**2.4 Staff will develop as digitally capable thinkers, producers and creators.**

#### Strategic Goal 3:

##### **CULTURE AND ENVIRONMENT**

Our learning community will work in partnership with whānau/families and the wider community to provide a safe, caring, supportive and culturally responsive environment which ensures well-being for all.

**3.1 Culturally responsive practice acknowledging firstly our bicultural commitment, providing experiences reflecting our community.**

**3.2 Develop robust sustainability awareness and practice.**

**3.3 Close monitoring of and prompt responsiveness to Health and Safety issues.**

**3.4 Develop digital technologies to create smart systems and structures for reporting and information purposes.**

**Me Mahi Tahi Tatou Mo Te Oranga O Te Katoa - We work together for the well-being of everyone**

**STRATEGIC GOAL 1: STUDENT LEARNING AND ENGAGEMENT**

All students will be recognised as learners, who have access to the curriculum, that is differentiated to their needs, to ensure their success and will be supported to do so.

Annual Aims (What we want)	What, Who, How, When (What we will do?)	Our Evidence (What you will see?)
<b>1.1 Every student will have an individualised programme developed in collaboration with their family to work towards their hopes and aspirations.</b>	<ul style="list-style-type: none"> <li>• IEP Process – set meeting/check points throughout the year – collaborative – input from parents – opportunities for supporting agencies to attend. Realistic achievable but challenging targets</li> <li>• Therapy Plans</li> <li>• Provide Mainstreaming opportunities</li> <li>• Continue work on developing individualised literacy programmes supported by Sally Clendon</li> </ul>	<ul style="list-style-type: none"> <li>• IEP docs</li> <li>• Regular progress updates/snapshots of learning through e-portfolio</li> <li>• Evidence of personalised learning in planning</li> </ul>

**Actual Outcomes / Conclusions**

- Reviewed and implemented the IEP and Therapy Plan process. This is based on feedback from families, planning is completed by the wider team around each child and then shared. Each plan contains clear goals which are monitored and assessed on a termly basis, with reporting to the Board. Families receive regular updates and well as a follow up meeting in Term 3 (although this was disrupted this year due to lockdown).
- At this point we have approached families to consider goals and aspirations for 2022.
- The Therapy Plans are multi-disciplinary and encourage joint working to benefit the child and are shared with families alongside the IEP. The plans also contain wording to inform consent, required by the Specialist Service Standards.
- The assessment reports completed around the IEP process enable the school to target staffing and resources to benefit the student's progress.

<b>1.2 Every student will be assessed using relevant assessment tools to support their learning.</b>	<ul style="list-style-type: none"> <li>• Literacy assessments – undertaken by all teachers</li> <li>• B Squared</li> <li>• Observations</li> </ul>	<ul style="list-style-type: none"> <li>• Regular checkpoints and reporting to parents</li> </ul>
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**Actual Outcomes / Conclusions**

- The revised IEP process allows tracking around goals and clear data can be generated from the process. Teachers also complete informal observations and overall teacher judgements to inform practice.
- The school have introduced B-Squared as an assessment tool. Each child is assessed against the relevant framework, this can generate progress data but also inform teachers of possible next steps in learning. Staff have now become familiar with the tool, a next step will be to introduce moderation processes to support understanding and judgements.
- We continued to work with Dr Sally Clendon around emergent literacy skills. As part of this work, a number of assessment tools have been introduced. Rather than generating data, these tools provide assessment for learning, to inform practice and programmes for individual students.

**STRATEGIC GOAL 2: STAFF**

All staff will work collaboratively in an interdisciplinary and interschool approach to support, share and learn.

Annual Aims (What we want)	What, Who, How, When (What we will do?)	Our Evidence (What you will see?)
<b>2.2 Staff will participate in ongoing, relevant professional development to support effective practice to improve learning outcomes for all students.</b>	<ul style="list-style-type: none"> <li>Ongoing literacy PD</li> <li>ICT – (Steve V)</li> <li>Introduction of B squared</li> </ul>	<ul style="list-style-type: none"> <li>Embedded in practice</li> <li>Observations as part of PGC</li> <li>PD evaluations and records kept</li> </ul>

**Actual Outcomes / Conclusions and Future Recommendations**

- We have completed several days of training with Dr Sally Clendon. This has focused on emergent and conventional reading and writing, and assessment tools.
- Dr Sally Clendon has also worked in classrooms with Teachers, providing in-class coaching around her Literacy programme. This is followed up with coaching notes and further conversations between the class teachers and AP/DP/Senior Leaders.
- We have completed the 2 year Professional Development contract with Steve Voisey (TTS). This has focused on development of the digital curriculum and in class coaching to upskill digital capabilities. We have secured a further 100 hours of Professional Development to continue work in this area.
- Staff have been provided with development and support around the school's new assessment tools.
- We implemented a revised Professional Growth Cycle process. Personalised support and areas for development are identified on Professional Growth Cycle documents, this includes a personalised list of PD completed across the year.
- The school has successfully worked with two Provisionally Registered Teachers who now hold Fully Teacher Registration.
- The School supported and representatives led around the organisation of the Auckland Specialist School's Conference 2021. This was a highly successful day, feedback and evaluation has been shared with the Northern and Auckland Specialist School Principal Association.

Annual Aims (What we want)	What, Who, How, When (What we will do?)	Our Evidence (What you will see?)
<b>2.3 Staff will be provided with opportunities to promote and develop Leadership Skills.</b>	<ul style="list-style-type: none"> <li>Targeted PD – developing passions and growing leadership</li> <li>Practical workshops in staff development meetings (1 per term?) led by unit holders</li> <li>'leadership' PD or professional readings (to work out leadership style)</li> </ul>	<ul style="list-style-type: none"> <li>Embedded in practice</li> <li>Observations as part of PGC</li> <li>PD evaluations and records kept</li> </ul>

**Actual Outcomes / Conclusions**

- The majority of the Leadership Team have all completed a 'Leaders as Coaches' course, focusing on mindset, conversations and performance.
- The Assistant Principal has joined a locally run Professional Learning Group (PLG), this provides opportunity to work alongside colleagues from other schools. Sessions include activities, conversations and readings focused on set themes.
- The school has been able to appoint internally for the Deputy and Assistant Principal positions starting in 2022.
- Unit holders have provided practical workshops and development opportunities, these have included work on assessment tools, Literacy planning / assessment, developing Te Reo and Tikanga.
- The School's Senior Leaders have focused on in-class coaching and 1:1 support, the focus of this work has been informed by the assessment processes now in place.

**STRATEGIC GOAL 3: CULTURE AND ENVIRONMENT**

Our learning community will work in partnership with whānau/families and the wider community to provide a safe, caring, supportive and culturally responsive environment which ensures well-being for all.

Annual Aims (What we want)	What, Who, How, Who (What we will do?)	Our Evidence (What you will see?)
<b>3.1 Culturally responsive practice acknowledging firstly our bicultural commitment, providing experiences reflecting our community.</b>	<ul style="list-style-type: none"> <li>Curriculum overview – explicit planning</li> <li>Kipa's role – auditing and supporting responsive practise</li> <li>Develop school wide cultural identity (shared waiata, karakia etc)</li> </ul>	<ul style="list-style-type: none"> <li>Visible throughout school – website etc</li> <li>Shared planning – incorporating community links and local curriculum</li> </ul>

**Actual Outcomes / Conclusions and**

- The school introduced the role of Kaiwhakaako. The role has supported with developing resources to support with waiata and karakia, working with the Assistant Principal to embed Maori Histories into the curriculum map, providing cultural advice and guidance for school events and working alongside classroom teams providing support around tikanga and Te Reo. This has supported with staff confidence in this area. Culture is more visible around school through displays, greetings, processes and website.
- The School's Kaiwhakaako has completed the audit 'Colouring in the white spaces'. The findings of this have been discussed with the team and projects will be formed from this work for next year.
- The curriculum overview has been reviewed to ensure Tamsyn Hanley's Maori Histories resource is included and coverage is provided across the school. This is being worked on further to provide resources which are more accessible for our students

Annual Aims (What we want)	What, Who, How, Who (What we will do?)	Our Evidence (What you will see?)
<b>3.2 Develop robust sustainability awareness and practice.</b>	<ul style="list-style-type: none"> <li>Set up recycling/waste stations (with symbols) at base</li> <li>Investigate enviroschools and other outside agencies such as garden to table</li> <li>Community links – beach clean up/planting days etc (focus on growing/planting over recycling/waste as more meaningful for our students and a more positive spin)</li> </ul>	<ul style="list-style-type: none"> <li>Working towards enviro mark.</li> <li>Evident in planning</li> <li>Pilot classes for Garden to table?</li> </ul>

**Actual Outcomes / Conclusions and Future Recommendations**

- Community Links have been strengthened between host schools, the DHB and Wilson Trust.
- The School worked with Health Services to promote accessible options for student to receive the COVID-19 vaccination. The model was then used across all Auckland Special Schools.
- EnviroSchools was investigated but wasn't adopted. Some Satellite classes are following elements of the Garden to Table programme, growing produce and using this for Food Technology.

- Recycling has been promoted at Base School, links with the Wilson Centre have been created to further increase the amount that can be recycled and to support the local council with recycling.
- We have linked with Abilities to recycle our e-waste.

### COVID-19 - 2021

- Auckland was placed in Alert Level 4 lockdown from Tuesday 17<sup>th</sup> August 2021, this required the school to close for physical attendance and to support with remote learning.
- The programme provided for our students included using SeeSaw, Teams and Zoom as tools to deliver activities for learning. We were also able to provide home learning packs, teachers developed lists of resources that they felt would support the students and would also provide resources at home that could be used alongside the remote programme being delivered. This impacted on the curriculum, assessment and IEP processes planned for Term 3 and 4. As a result the decision was made to pause IEP and B-Squared assessments until the start of 2022.
- During September and October the school were able to host vaccination clinics for students aged 12 and over, their families and school staff.
- From 21<sup>st</sup> September 2021, Auckland moved to Alert Level 3. At this point the school were able to open for a group of 4 students whose parents were key workers and needed to physically return to work.
- From 26<sup>th</sup> October 2021, Year 11+ students were able to return to school if they wanted. Remote learning continued for those remaining at home.
- From 17<sup>th</sup> November 2021, the School was able to re-open for all students who wished to return. The school operated under strict Level 3 guidelines with classes running within 'bubbles'.

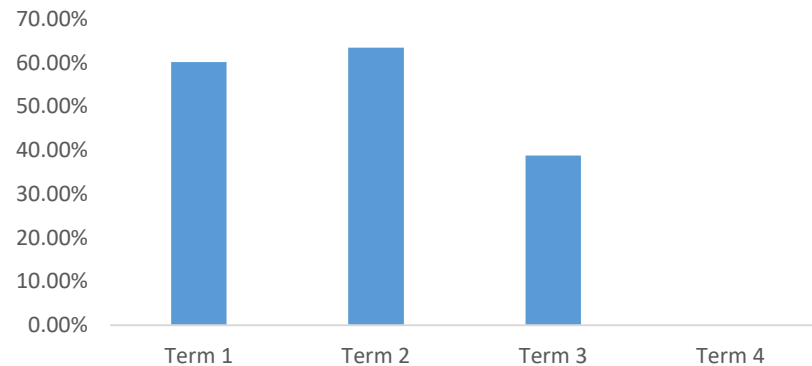
### School Wide Progress Data 2021 – B-Squared & IEP/Transition Plan Progress

#### B-Squared & IEP/Transition Plan Progress

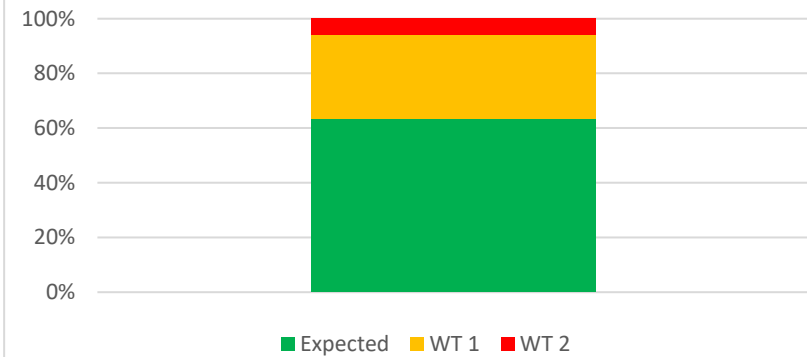
Wilson School's IEP and Transition Planning process is designed to provide a personalised learning and development pathway. The process is designed to be collaborative and encourages whānau, teachers and therapists to work and plan together to support each learner to achieve. The document sets in place the way in which the school intends to help the learner to address their prioritised needs within the educational framework of the school, i.e. the New Zealand Curriculum and Key Competency Pathway or Adult Curriculum.

Progress against personalised targets is monitored on a termly basis, however this was paused during Term 3 due to COVID-19.

Students Achieving Expected Progress



Overall Achievement - Term 2, 2021



At the end of Term 2, 2021, 63.5% of students were achieving expected progress, further analysis showed that only 6.07% of students fell in the 'red' category (achieving the specific learning intention less than 50% of the time). The disruption from COVID-19 brought the achieving expected progress rate down from 63.5% at term 2 to 38.85% by the end of term 3, when the process was paused.

A 'traffic light' approach is used as part of this assessment process –  
 Green – Expected Progress / On-track – achieving the SLI 75%+ of the time  
 Amber – Working Towards 1 – achieving the SLI 50% - 74% of the time  
 Red – Working Towards 2 – achieving the SLI less than 50% of the time

### B-Squared Assessment

The School uses B-Squared as an assessment tool. The assessment has two pathways, Engagement Steps and Progression Steps. This tool allows progress to be monitored for each individual and supports teachers to understand next steps in learning. The data below is based on the assessment taken at the end of Term 2, 2021.

Engagement Steps	% of students making progress	Progression Steps	% of students making progress
Cognition & Learning – Exploration	69%	English – Reading	61%
Cognition & Learning – Realisation	56.5%	English - Writing	61%

# STRATEGIC DIRECTION AND ANNUAL PLAN FOR 2021

Cognition & Learning –  
Anticipation 56.5%

English – Spoken Language 64%

Cognition & Learning –  
Persistence 56.5%

Mathematics – Number 70%

Cognition & Learning – Initiation 51%

Mathematics - Measure 56%

Communication & Interaction –  
Expressive 56.5%

Communication & Interaction –  
Receptive 54%



## Kiwisport Funding 2021

Wilson School received \$2113.45 of Kiwisport funding, this money was spent on:

- PlayBall Sports Coaching.
- Investing in PMP equipment for use in school. Our Physiotherapist has been overseeing the programme for our students.
- Exercise equipment to support sport and physiotherapy programmes.

Ngā mihi nui

Neil Kefford, Principal