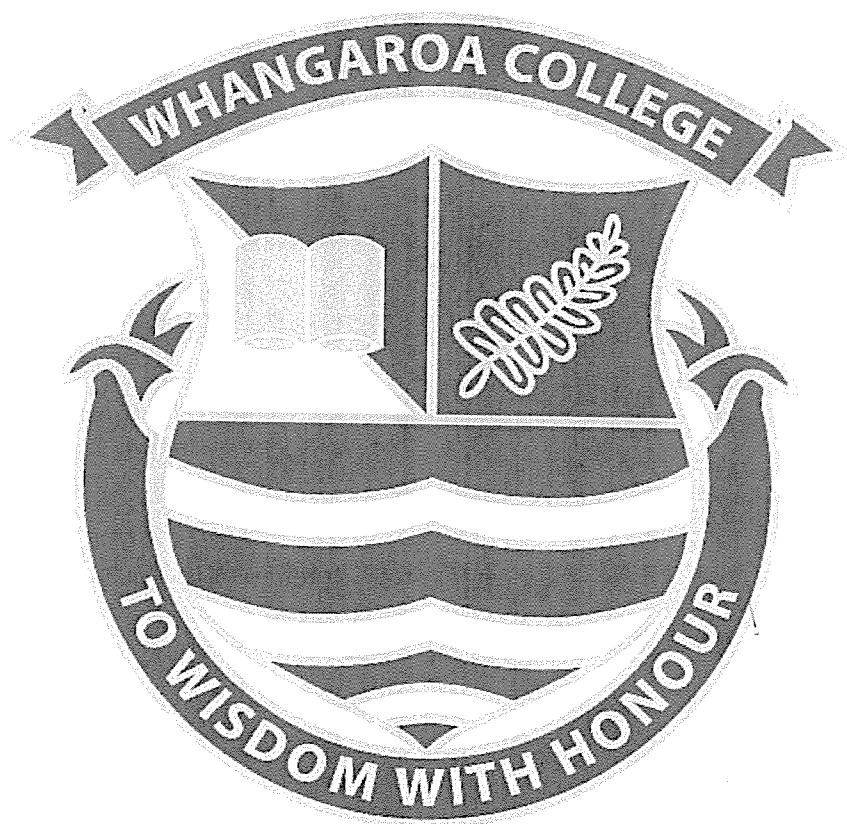


WHANGAROA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018



WHANGAROA COLLEGE

Annual Report - For the year ended 31 December 2018

School Directory

Ministry Number: 4

Principal: Jack Anderson

School Address: 4157 State Highway 10, Kaeo

School Postal Address: P O Box 126, Kaeo

School Phone: (09) 405-0199

School Email: office@whc.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term expires
Colleen Sherwin	Chair Person	Elected	May-19
Jack Anderson	Principal	ex Officio	
Wendy Sutherland	Parent Rep	Co-opted	Dec-18
Melissa Pivac-Kool	Parent Rep	Ministerial Appointment	May-19
Mereana Tua	Parent Rep	Ministerial Appointment	May-19
Roger Morris	Parent Rep	Ministerial Appointment	May-19
Pat Miller	Parent Rep	Elected	Resigned Dec 2018
Ali Avery	Parent Rep	Elected	Resigned Jan 2018
Barbara Walburn	Parent Rep	Elected	Resigned Jan 2018
Casey Gannon	Parent Rep	Elected	Resigned Dec 2018
Richard Avery	Parent Rep	Elected	Resigned Jan 2018
Georgia Mills	Student Rep	Elected	Sep-19
Ben O'Donnell	Staff Rep	Elected	May-19
Tim Reed	Staff Rep	Elected	Resigned July 2018

Accountant / Service Provider:

The
SchoolOffice
all things financial for schools

Auditor:

BDO Kerikeri

WHANGAROA COLLEGE

Annual Report - For the year ended 31 December 2018

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Whangaroa College

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Colleen Sherwin

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

30.05.2019

Date:

Jack Andeso

Full Name of Principal

[Signature]

Signature of Principal

30.05.2019

Date:

Whangaroa College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,083,366	2,087,581	2,273,008
Locally Raised Funds	3	75,428	64,462	75,015
Interest Earned		20,259	18,000	23,399
		<u>2,179,053</u>	<u>2,170,043</u>	<u>2,371,422</u>
Expenses				
Locally Raised Funds	3	38,922	38,200	46,757
Learning Resources	4	1,389,548	1,472,904	1,548,938
Administration	5	141,585	156,050	131,965
Finance		4,871	3,500	3,328
Property	6	582,672	619,330	651,122
Depreciation	7	75,079	-	76,317
Loss on Disposal of Property, Plant and Equipment		3,675	-	216
		<u>2,236,352</u>	<u>2,289,984</u>	<u>2,458,643</u>
Net Surplus / (Deficit) for the year		(57,299)	(119,941)	(87,221)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(57,299)</u>	<u>(119,941)</u>	<u>(87,221)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Whangaroa College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>1,078,897</u>	<u>655,124</u>	<u>1,166,118</u>
Total comprehensive revenue and expense for the year	(57,299)	(119,941)	(87,221)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,935	-	-
Equity at 31 December	<u>1,028,533</u>	<u>535,183</u>	<u>1,078,897</u>
Retained Earnings	1,028,533	535,183	1,078,897
Reserves	-	-	-
Equity at 31 December	<u>1,028,533</u>	<u>535,183</u>	<u>1,078,897</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Whangaroa College
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	504,278	74,269	450,916
Accounts Receivable	9	63,530	88,031	88,031
GST Receivable		1,686	33,621	33,621
Prepayments		20,334	9,163	9,163
Investments	10	185,640	331,640	331,640
		<u>775,468</u>	<u>536,724</u>	<u>913,371</u>
Current Liabilities				
Accounts Payable	12	117,634	186,217	187,254
Revenue Received in Advance	13	1,000	1,000	1,000
Provision for Cyclical Maintenance	14	164,515	176,973	176,973
Finance Lease Liability - Current Portion	15	17,316	16,717	16,717
Funds held for Capital Works Projects	16	(7,635)	-	54,921
		<u>292,830</u>	<u>380,907</u>	<u>436,865</u>
Working Capital Surplus/(Deficit)		482,638	155,817	476,506
Non-current Assets				
Property, Plant and Equipment	11	588,590	430,120	653,145
		<u>588,590</u>	<u>430,120</u>	<u>653,145</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	17,500	11,000	11,000
Finance Lease Liability	15	25,195	39,754	39,754
		<u>42,695</u>	<u>50,754</u>	<u>50,754</u>
Net Assets		<u>1,028,533</u>	<u>535,183</u>	<u>1,078,897</u>
Equity				
		<u>1,028,533</u>	<u>535,183</u>	<u>1,078,897</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Whangaroa College
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		640,192	677,435	832,716
Locally Raised Funds		94,132	46,094	56,647
Goods and Services Tax (net)		31,936	(20,898)	(20,898)
Payments to Employees		(393,360)	(305,581)	(416,290)
Payments to Suppliers		(397,892)	(452,262)	(444,691)
Cyclical Maintenance Payments in the year		-	(91,549)	
Interest Paid		(4,871)	(3,500)	(3,328)
Interest Received		21,006	18,583	23,982
Net cash from / (to) the Operating Activities		(8,857)	(131,678)	28,138
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(216)
Purchase of PPE (and Intangibles)		(10,674)	49,729	(107,747)
Purchase of Investments		146,000	(100,000)	(100,000)
Net cash from / (to) the Investing Activities		135,326	(50,271)	(207,963)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,935	-	
Finance Lease Payments		(17,487)	(17,889)	(8,511)
Funds Held for Capital Works Projects		(62,556)	12,704	67,625
Net cash from Financing Activities		(73,108)	(5,185)	59,114
Net increase/(decrease) in cash and cash equivalents		<u>53,361</u>	<u>(187,134)</u>	<u>(120,711)</u>
Cash and cash equivalents at the beginning of the year	8	450,916	261,403	571,627
Cash and cash equivalents at the end of the year	8	<u>504,278</u>	<u>74,269</u>	<u>450,916</u>

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

Whangaroa College

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Whangaroa College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. 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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

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.

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

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise 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 for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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.

Property, plant and equipment acquired with individual values under \$750 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20-40 years
Furniture and equipment	10-15 years
Information and communication technology	5 years
Motor vehicles	10 years
Plant and Machinery	10 years
Sports Equipment	10 years
Audio Visual	5 years
Electronic Equipment	10 years
Equipment for Teaching	10 years
Minor Equipment	10 years
Leased assets held under a Finance Lease	3-7 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.

0) 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 to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

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

p) 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).

q) Financial Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	546,129	527,837	634,414
Teachers' salaries grants	1,047,802	1,084,984	1,084,984
Use of Land and Buildings grants	395,330	395,330	425,476
Resource teachers learning and behaviour grants	-	-	9,635
Other MoE Grants	28,519	4,000	22,182
Other government grants	65,586	75,430	96,317
	<u>2,083,366</u>	<u>2,087,581</u>	<u>2,273,008</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Activities	35,651	23,000	34,465
Trading	31,456	30,500	31,111
Fundraising	2,804	1,200	6,248
Other Revenue	5,517	9,762	3,191
	<u>75,428</u>	<u>64,462</u>	<u>75,015</u>
Expenses			
Activities	11,475	6,000	6,881
Trading	27,447	32,200	39,876
	<u>38,922</u>	<u>38,200</u>	<u>46,757</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>36,506</u>	<u>26,262</u>	<u>28,258</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	115,592	182,670	143,125
Equipment repairs	1,279	3,500	1,222
Information and communication technology	14,346	21,250	18,729
Library resources	874	1,500	1,457
Employee benefits - salaries	1,252,070	1,257,984	1,372,478
Staff development	5,387	6,000	11,927
	<u>1,389,548</u>	<u>1,472,904</u>	<u>1,548,938</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	6,405	6,500	5,800
Board of Trustees Fees	3,080	5,000	3,070
Board of Trustees Expenses	3,297	6,900	6,273
Communication	3,583	5,500	5,555
Consumables	1,236	8,000	(238)
Operating Lease	6,791	13,400	9,146
Other	11,335	15,900	14,561
Employee Benefits - Salaries	91,148	85,000	81,548
Insurance	3,835	3,850	3,739
Service Providers, Contractors and Consultancy	10,875	6,000	2,511
	<u>141,585</u>	<u>156,050</u>	<u>131,965</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	16,490	20,000	18,488
Consultancy and Contract Services	34,826	34,000	32,788
Cyclical Maintenance Expense	(5,958)	21,000	(70,549)
Grounds	9,348	14,700	13,376
Heat, Light and Water	38,909	39,000	39,628
Rates	4,602	7,300	5,267
Repairs and Maintenance	45,017	36,000	135,385
Use of Land and Buildings	395,330	395,330	425,476
Security	977	2,000	1,596
Employee Benefits - Salaries	43,131	50,000	49,667
	<u>582,672</u>	<u>619,330</u>	<u>651,122</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings - School	9,364	-	9,364
Furniture and Equipment	4,048	-	5,537
Information and Communication Technology	19,445	-	22,796
Motor Vehicles	6,840	-	5,334
Plant & Machinery	6,542	-	5,919
Sports Equipment	1,844	-	1,776
Audio Visual	927	-	927
Electronic Equipment	2,400	-	2,292
Equipment for Teaching	4,597	-	5,709
Minor Equipment	272	-	272
Leased Assets	16,115	-	13,609
Library Resources	2,685	-	2,782
	<u>75,079</u>	<u>-</u>	<u>76,317</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	-
Bank Current Account	144,278	74,269	90,916
Short-term Bank Deposits	360,000	-	360,000
Cash and cash equivalents for Cash Flow Statement	504,278	74,269	450,916

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

Of the **\$504,278** Cash and Cash Equivalents, **\$1,000** of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	1,157	19,861	19,861
Receivables from the Ministry of Education	1,139	2,134	2,134
Interest Receivable	1,951	2,698	2,698
Teacher Salaries Grant Receivable	59,283	63,338	63,338
	63,530	88,031	88,031
Receivables from Exchange Transactions	3,108	22,559	22,559
Receivables from Non-Exchange Transactions	60,422	65,472	65,472
	63,530	88,031	88,031

10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	185,640	331,640	331,640
Non-current Asset			
Long-term Bank Deposits	-	-	-

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land - School	91,320	-	-	-	-	91,320
Buildings - School	235,510	-	-	-	(9,364)	226,146
Furniture and Equipment	36,734	-	-	-	(4,048)	32,686
Information and Communication Technology	54,935	-	-	-	(19,445)	35,490
Motor Vehicles	51,987	-	-	-	(6,840)	45,147
Plant & Machinery	44,489	7,740	-	-	(6,542)	45,687
Sports Equipment	13,216	-	-	-	(1,844)	11,372
Audio Visual	3,298	-	-	-	(927)	2,371
Electronic Equipment	22,184	-	(2,745)	-	(2,400)	17,039
Equipment for Teaching	27,614	-	-	-	(4,597)	23,017
Minor Equipment	2,315	-	-	-	(272)	2,043
Leased Assets	50,070	3,525	-	-	(16,115)	37,480
Library Resources	19,473	2,934	(930)	-	(2,685)	18,792
Balance at 31 December 2018	653,145	14,199	(3,675)	-	(75,079)	588,590

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land - School	91,320	-	91,320
Buildings - School	369,765	(143,619)	226,146
Furniture and Equipment	92,783	(60,097)	32,686
Information and Communication Technology	112,471	(76,981)	35,490
Motor Vehicles	117,150	(72,003)	45,147
Plant & Machinery	100,458	(54,771)	45,687
Sports Equipment	21,436	(10,064)	11,372
Audio Visual	4,637	(2,267)	2,370
Electronic Equipment	28,188	(11,148)	17,040
Equipment for Teaching	69,288	(46,271)	23,017
Minor Equipment	3,453	(1,410)	2,043
Leased Assets	76,277	(38,797)	37,480
Library Resources	85,533	(66,741)	18,792
Balance at 31 December 2018	1,172,759	(584,169)	588,590

2017	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land - School	91,320	-	-	-	-	91,320
Buildings - School	244,874	-	-	-	(9,364)	235,510
Furniture and Equipment	40,716	1,555	-	-	(5,537)	36,734
Information and Communication Technology	49,930	27,801	-	-	(22,796)	54,935
Motor Vehicles	40,897	16,424	-	-	(5,334)	51,987
Plant & Machinery	31,334	19,074	-	-	(5,919)	44,489
Sports Equipment	11,609	3,382	-	-	(1,776)	13,215
Audio Visual	4,225	-	-	-	(927)	3,298
Electronic Equipment	7,504	16,972	-	-	(2,292)	22,184
Equipment for Teaching	18,009	15,314	-	-	(5,709)	27,614
Minor Equipment	2,588	-	-	-	(272)	2,316
Leased Assets	68,454	23,757	(28,532)	-	(13,609)	50,070
Library Resources	19,430	3,040	(215)	-	(2,782)	19,473
Balance at 31 December 2017	630,890	127,319	(28,747)	-	(76,317)	653,145

The net carrying value of equipment held under a finance lease is **\$37,840 (2017: \$50,070)**

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land - School	91,320	-	91,320
Buildings - School	369,765	(134,255)	235,510
Furniture and Equipment	92,783	(56,049)	36,734
Information and Communication Technology	112,471	(57,536)	54,935
Motor Vehicles	117,150	(65,163)	51,987
Plant & Machinery	92,718	(48,229)	44,489
Sports Equipment	21,436	(8,220)	13,216
Audio Visual	4,637	(1,339)	3,298
Electronic Equipment	31,324	(9,140)	22,184
Equipment for Teaching	69,288	(41,674)	27,614
Minor Equipment	3,453	(1,138)	2,315
Leased Assets	72,751	(22,681)	50,070
Library Resources	86,743	(67,270)	19,473
Balance at 31 December 2017	1,165,839	(512,694)	653,145

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	17,068	31,596	31,596
Accruals	11,483	6,670	6,670
Capital Works Creditors	-	49,729	49,729
ASB Credit Card	625	-	1,037
Employee Entitlements - salaries	61,614	73,955	73,955
Employee Entitlements - leave accrual	26,844	24,267	24,267
	<u>117,634</u>	<u>186,217</u>	<u>187,254</u>
Payables for Exchange Transactions	117,634	186,217	187,254
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>117,634</u>	<u>186,217</u>	<u>187,254</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	1,000	1,000	1,000
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	187,973	187,973	258,522
Increase/ (decrease) to the Provision During the Year	(4,166)	21,000	(70,549)
Use of the Provision During the Year	-	(21,000)	-
Provision at the End of the Year	<u>183,807</u>	<u>187,973</u>	<u>187,973</u>
Cyclical Maintenance - Current	164,515	176,973	176,973
Cyclical Maintenance - Term	17,500	11,000	11,000
	<u>182,015</u>	<u>187,973</u>	<u>187,973</u>

15. Finance Lease Liability

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

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
No Later than One Year	19,454	21,834	21,406
Later than One Year and no Later than Five Years	26,446	45,899	45,043
Later than Five Years	-	-	-
	<u>45,900</u>	<u>67,733</u>	<u>66,449</u>

16. Funds Held for Capital Works Projects

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

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Fire System Upgrade	<i>completed</i>	56,521	57,111	113,632	-	-
Toilet Upgrade	<i>in progress</i>	(1,600)	28,453	33,443	-	(6,590)
Electrical Upgrade	<i>in progress</i>	-	-	1,045	-	(1,045)
Totals		<u>54,921</u>	<u>85,564</u>	<u>148,120</u>	<u>-</u>	<u>(7,635)</u>

Represented by:

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

-
7,635

(7,635)

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Fire System Upgrade	<i>in progress</i>	(3,563)	295,154	(235,070)	-	56,521
Toilet Upgrade	<i>in progress</i>	-	-	(1,600)	-	(1,600)
10 Year Plan	<i>completed</i>	(9,141)	-	9,141	-	-
Totals		<u>(12,704)</u>	<u>295,154</u>	<u>(227,529)</u>	<u>-</u>	<u>54,921</u>

17. 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.

18. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,080	3,070
Full-time equivalent members	0.11	0.15
<i>Leadership Team</i>		
Remuneration	561,525	320,670
Full-time equivalent members	6.00	3.00
Total key management personnel remuneration	564,605	323,740
Total full-time equivalent personnel	6.11	3.15

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 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	2018 FTE Number	2017 FTE Number
100-110	0.00	0.00
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2018 Actual	2017 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

Contracts for Electrical & Toilet Upgrades to be completed in **2019**, which will be fully funded by the Ministry of Education. \$28,435 has been received and a total of \$34,488 has been spent on the projects to date;

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has not entered into any contracts

Operating commitments at 31 December 2017: nil)

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	504,278	74,269	450,916
Receivables	63,530	88,031	88,031
Investments - Term Deposits	185,640	331,640	331,640
Total Loans and Receivables	<u>753,448</u>	<u>493,940</u>	<u>870,587</u>

Financial liabilities measured at amortised cost

Payables	117,634	186,217	187,254
Borrowings - Loans	-	-	-
Finance Leases	42,511	56,471	56,471
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>160,145</u>	<u>242,688</u>	<u>243,725</u>

24. Events After Balance Date

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

25. Comparatives

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

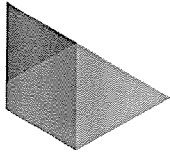
Whangaroa College

Kiwisport Statement

As at 31 December 2018

Kiwisport is a government funded initiative to support students' participation in organised sport. In 2018 the College received \$1,554.03 excluding GST (2017:\$2184). The funding was spent on extra sports equipment for a variety of sports. The number of students participating in organised sport went from 68% to 64% of the school roll.

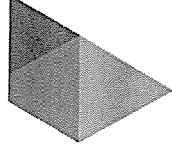
Analysis of Variance Reporting



School Name:	Whangaroa College	School Number:	004
Strategic Aim:	The goal for Whangaroa College is, by 2019, to have all students who have completed their education here to move on to tertiary education and/or a vocational career pathway with a minimum qualification of Level 2 NCEA or equivalent.		
Annual Aim:	Annual aim: To improve level 1 NCEA results by increasing both achievement rates and percentage of endorsed certificates of achievement.		
Target:	<ul style="list-style-type: none">• Raise the percentage of students gaining excellence and merit endorsement to 30%.• 100 % achievement rate for all students who complete a Level 1 course.• All students will be involved in a self-review through a self-inquiry process to embed ownership of their goals• Improve Level 1 attendance rates overall to 95% attendance except for justified absences.		
Baseline Data:	Attendance: All: 81.5% Pasifika: NA Maori Boys: 65.7% Maori Girls: 82% Overall results: 18.2% With 85% attendance: 50% Literacy: 54.5% Numeracy: 45.5% Merit Endorsement: 0%		



Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify those students at risk of not achieving NCEA Level 1 in 2018 then develop and implement appropriate individual student support plans.</p>	<p>Judgements were made at the end of term 1, 2 and 3 around at risk students. Plans were put in place to focus on the students that were struggling.</p>	<p>Some students still struggled to meet the demands of level 1 they were identified early as needing two years to pass level 1. 3 Students were identified early on as requiring 2 years to pass NCEA level 1. One female student left half way through the year for personal reasons. One student was also a year 10 who was not offered a full level 1 course but is counted on our stats. One student is one credit away achieving NCEA level 1.</p>	<p>Some students will be re-classified to be at the correct level. In 2019 Whangaroa college working on our major change. The staff have been restructured to better meet the needs of the school and students with job descriptions altered to better suit the jobs. The curriculum is being improved with a new design we having moved away for individual subjects with heads of departments to a pod based learning environment. New planning structures have also been put in place to improve the quality of teaching across the school.</p>
<p>Students received academic counselling weekly with monitoring of credits attempted and gained.</p>	<p>Students were provided academic counselling but did not always get it weekly.</p>	<p>Due to staff absences and other events that happen during the normal school year academic counselling was not always provided. This was due to having year 7-13 students in Whanau classes making it difficult to provide quality academic counselling when only one teacher was available.</p>	<p>Subjects have been grouped into four pods within the senior school. A junior pod was also created this had been changed this year with a option added to provide the junior students access to a larger variety of subjects. Senior students select a pod based on the career they are wanting to pursue when they leave school with guidance from the school Directors.</p>
<p>Director of Teaching and Learning met with teachers at least twice per term to discuss student progress, concerns, issues and other curriculum related matters.</p>	<p>Meetings occurred twice a term and the discussion was robust. Teachers discussed curriculum integration ideas.</p>	<p>Meetings provided an opportunity for staff gain knowledge from each other around student achievement and work styles.</p>	<p>Subjects have been grouped into four pods within the senior school. A junior pod was also created this had been changed this year with a option added to provide the junior students access to a larger variety of subjects. Senior students select a pod based on the career they are wanting to pursue when they leave school with guidance from the school Directors.</p>
<p>Improved course planning in all subject areas, with curriculum outcomes being shown.</p>	<p>The planning in 2018 more robust and had a standard format that provided a vision of the outcomes that students could understand.</p>	<p>Staff were introduced to the new pathway at Whangaroa college. They embraced working with new people in the school and gained insight into how it works. There is still plenty of refinement that needs to take place to perfect the Pod based learning system.</p>	<p>Subjects have been grouped into four pods within the senior school. A junior pod was also created this had been changed this year with a option added to provide the junior students access to a larger variety of subjects. Senior students select a pod based on the career they are wanting to pursue when they leave school with guidance from the school Directors.</p>
<p>Encouraged and facilitated planning across subject</p>	<p>Links were made across subject areas and</p>		

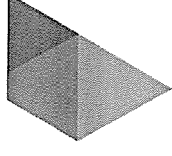
areas where possible with the development of assessments that can work across subjects.	teachers started to develop some good working relationships between departments. More has been planned for 2019.	Some subjects were able to collaborate well while others struggled with the concept. PD was provided around integration and curriculum design. All staff were given a chance to voice opinions and ideas. Pod based system worked well for some groups better than others this was due to the amount of time spent discussing and planning varied between pods.	The pods need more PLD in planning across subjects and this will be provided along with the changed planning templates. Teachers are encouraged to collaborate to benefit themselves and students to decrease workload issues.
Development of teacher capacity to develop and assist students to use online assessments in preparation for NZEA online assessment targets.	All staff member were provided PD on how to access the site and what students should do if they lose there login.	Some teachers were reluctant to take part in the session as they did not think they would ever need to use it. This did not help support the other teachers who will need to use it to help our students.	Senior students select one pod and 3 modules. The modules are subject that run in the morning and are a term long offering between 4 and 8 credits. Senior students will be offered on average 108 credits per year. The pods are designed to get students interested in project based or integrated learning focusing on one topic that can be used to assess multiple subjects. All staff are expected to assess online where possible as student feedback has stated that being able to use a computer to complete work enables them to get the best results. Technology is available to be used for this purpose.

Planning for next year:

Students will receive extra careers planning and academic counselling to enable them to make smart choices when choosing subjects. This will also help increase motivation and help retain students for the year if they can see a way to get where they want to be. There will be a greater focus

on visuals and planning being on walls so that both teachers and students are accountable and assessment/due date and transparent. Students will receive academic counselling every week during Whanau time. This is to help keep students focused and help them plan their year properly.		
School Name:	Whangaroa College	School Number: 004
Strategic Aim:	The goal for Whangaroa College is, by 2019, to have all students who have completed their education here to move on to tertiary education and/or a vocational career pathway with a minimum qualification of Level 2 NCEA or equivalent.	
Annual Aim:	To improve level 2 NCEA achievement rates for Maori students to well above national norms.	
Target:	<ul style="list-style-type: none"> 85 % achievement rate for all students who complete a Level 2 course. All students will be involved in a self-review through a self-inquiry process to embed ownership of their goals Improve Level 2 attendance rates overall to 98% attendance except for justified absences. 	
Baseline Data:	Attendance: All: 79.2 Maori Boys: 74% Maori Girls: 76.7% Overall results: 60% With 85% attendance: 100% Literacy: 92.9% Numeracy: 92.9%	

Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identified students who needed further development before moving on to level 2 in each subject to ensure students are able to work at that level.</p> <p>Students who do not meet subject pre-requisites do not move on in that subject until they have been achieved. This process to be carried out during enrolment.</p> <p>Continue to develop Academic / Vocational pathways programme so students can choose academic or vocational pathways to achieve Level 2/3. Higher engagement and more informed course selections should result</p> <p>Monitoring of student absences to ensure high attendance levels.</p>	<p>Judgements were made at the end of term 1, 2 and 3 around at risk students. Plans were put in place to focus on the students that were struggling.</p> <p>The enrolment process was modified so that students needed to get the course signed off by the Director of Teaching and Learning and the Director of Student Engagement. This ensured students had the ability to complete the level they were enrolled in.</p> <p>Students had more choice over the pathway they wanted to take. Some subjects were still compulsory at level 2 and 3 due to having limited staff available on some lines.</p> <p>Student absences were monitored by the Director of Student Engagement who informed whanau teachers if there was an issue with a particular student.</p>	<p>One Maori Student was only at school 14 weeks but still included on the stats. Students whose attendance was above 85% were the ones who were successful.</p> <p>Students were not promoted socially as had been in previous years. Students were only placed in a class if they had 14 credits from the previous year's subjects. The DTL and DSE both had to sign off on course selection sheets so that students were placed at the correct level.</p> <p>With a limited number of staff we are still only able to offer a range of subjects. The pods have broadened that enabling multiple subjects to be taught in each pod. This provided students with a wider range of subjects that they may be interested in.</p> <p>Absences were noted during period 1 every day. A text was then automatically generated and sent home to parents. This system provided our whanau with up to</p>	<p>In 2019 Whangaroa college working on our major change. The staff have been restructured to better meet the needs of the school and students with job descriptions altered to better suit the jobs. The curriculum is being improved with a new design we having moved away for individual subjects with heads of departments to a pod based learning environment. New planning structures have also been put in place to improve the quality of teaching across the school.</p> <p>Subjects have been grouped into four pods within the senior school. A junior pod was also created this had been changed this year with a option added to provide the junior students access to a larger variety of subjects. Senior students select a pod based on the career they are wanting to pursue when they leave school with guidance from the school Directors.</p> <p>The pods need more PLD in planning across subjects and this will be provided along with the</p>

Maintained The Academic Counselling /PST programme carried out by the Director of Teaching and Learning	Director of Teaching and Learning had PD set up for whanau teachers so they could gain the skills needed to be effective academic counsellors.	date real time information on if their student was at school or not.	<p>changed planning templates. Teachers are encouraged to collaborate to benefit themselves and students to decrease workload issues.</p> <p>Senior students select one pod and 3 modules. The modules are subject that run in the morning and are a term long offering between 4 and 8 credits. Senior students will be offered on average 108 credits per year.</p> <p>The pods are designed to get students interested in project based or integrated learning focusing on one topic that can be used to assess multiple subjects.</p> <p>All staff are expected to assess online where possible as student feedback has stated that being able to use a computer to complete work enables them to get the best results. Technology is available to be used for this purpose.</p>
Planning for next year: <p>Students will receive extra careers planning and academic counselling to enable them to make smart choices when choosing subjects. This will also help increase motivation and help retain students for the year if they can see a way to get where they want to be. There will be a greater focus on visuals and planning being on walls so that both teachers and students are accountable and assessment/due date and transparent. Students will receive academic counselling every week during Whanau time. This is to help keep students focused and help them plan their year properly.</p>			

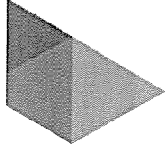
School Name:	Whangaroa College	School Number: 004
Strategic Aim:	The goal for Whangaroa College is, by 2019, to have all students who have completed their education here to move on to tertiary education and/or a vocational career pathway with a minimum qualification of Level 2 NCEA or equivalent.	
Annual Aim:	To improve NCEA level 3 achievement rate	
Target:	<ul style="list-style-type: none"> • 85 % achievement rate for all students who complete the Level 3 course. • All students will be involved in a self-review through a self-inquiry process to embed ownership of their goals. • Improve Level 3 attendance rates overall to 98% attendance except for justified absences. • All students who plan to gain university entrance will do so. • 	
Baseline Data:	Attendance: All: 65.1% Pasifika: 68.4% Maori Boys: 64.48% Maori Girls: Overall results: 28.6% University entrance: 14.3% With 85% attendance: Literacy: 75% 3 students missed literacy Numeracy: 100%	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify students who need further development before moving on to level 3 in each subject to ensure students are able to work at that level.</p> <p>Identified those students at risk of not achieving NCEA Level 3 in 2018 then developed and implement appropriate individual student support plans.</p>	<p>The enrolment process was modified so that students needed to get the course signed off by the curriculum manager and heads of department. This ensured students had the ability to complete the level they were enrolled in.</p> <p>Judgements were made at the end of term 1, 2 and 3 around at risk students. Plans were put in place to focus on the students that were struggling.</p>	<p>Results show the number of students that have been enrolled at Whangaroa College in 2018 unfortunately we had 3 boys and 4 girls in year 13 only complete part years at school. Of the 3 year 13 students who completed the year One endorsed with Merit one achieved.</p> <p>Students identified at risk were given extra support and staff were made aware of students that may struggle to get across the line. We had some students who were in level 3 working towards level 2.</p>	<p>In 2019 Whangaroa college working on our major change. The staff have been restructured to better meet the needs of the school and students with job descriptions altered to better suit the jobs. The curriculum is being improved with a new design we having moved away for individual subjects with heads of departments to a pod based learning environment. New planning structures have also been put in place to improve the quality of teaching across the school. Subjects have been grouped into four pods within the senior school. A junior pod was also created this had been changed this year with a option added to provide the junior students access to a larger variety of subjects. Senior students select a pod based on the career they are wanting to pursue when they leave school with guidance from the school Directors.</p>
<p>The Academic Counselling /PST programme carried out by the Curriculum Manager to maintain student focus on specific academic goals, including gaining Merit and excellence endorsements</p>	<p>The process would have been effective if all staff had been on board with how the academic counselling should have been completed. Some staff struggled to provide the information students were after. Students missed a lot of time and this did not help them with gaining information about what they needed to do to be successful.</p>	<p>Students did not have a clear picture of where they were and what they had coming up. This caused some extra stress for students and staff that could have been avoided if students had attended academic counselling more often and teachers had been properly prepared with access to all relevant information in a timelier manner.</p>	<p>The pods need more PLD in planning across subjects and this will be provided along with the changed planning templates. Teachers are encouraged to collaborate to benefit themselves</p>
<p>Continued to develop Academic /Vocational pathways programme so students can choose academic</p>	<p>Students had more choice over the pathway they wanted to take. Some subjects were still compulsory at level 2</p>		

<p>or vocational pathways to achieve Level 2/3.</p> <p>Monitoring of student absences to ensure high attendance levels.</p> <p>Maintained The Academic Counselling /PST programme carried out by the Director of Teaching and Learning</p> <p>Students who wish to gain university entrance are identified and supports put in place to assist them to achieve this goal.</p>	<p>and 3 due to having limited staff available on some lines.</p> <p>Student absences were monitored by the Deputy principal who informed whanau teachers if there was an issue with a particular student.</p> <p>Director of teaching and Learning had PD set up for whanau teachers so they could gain the skills needed to be effective academic counsellors.</p> <p>The students that had expressed an interest in gaining university entrance were all successful.</p>	<p>Having a small staff means we have to limit options on certain lines and this cannot be avoided.</p> <p>Absences were noted during period 1 every day. A text was then automatically generated and sent home to parents. This system provided our whanau with up to date real time information on if their student was at school or not.</p> <p>Director of Student Engagement provided multiple opportunities for staff to learn about being an effective academic councillor. Students were shown tracking and developed planners from the semester planners that teachers had provided. Students could keep up to date with how many credits they had and what assessments they had to complete and when they would occur.</p> <p>Students who worked towards UE gained the qualification.</p>	<p>and students to decrease workload issues.</p> <p>Senior students select one pod and 3 modules. The modules are subject that run in the morning and are a term long offering between 4 and 8 credits. Senior students will be offered on average 108 credits per year.</p> <p>The pods are designed to get students interested in project based or integrated learning focusing on one topic that can be used to assess multiple subjects.</p> <p>Literacy and Mathematics have become compulsory this year at level 1, 2, and 3 as we found students tried to avoid these subjects even when they needed them for their chosen career pathway.</p> <p>All staff are expected to assess online where possible as student feedback has stated that being able to use a computer to complete work enables them to get the best results. Technology is available to be used for this purpose.</p>
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Planning for next year:

Students will receive extra careers planning and academic counselling to enable them to make smart choices when choosing subjects. This will also help increase motivation and help retain students for the year if they can see a way to get where they want to be. There will be a greater focus on visuals and planning being on walls so that both teachers and students are accountable and assessment/due date and transparent. Students will receive academic counselling every week during Whanau time. This is to help keep students focused and help them plan their year properly.



Analysis of Variance Reporting

School Name:	Whangaroa College				School Number:		004					
Strategic Aim:	To raise the achievement of all students (especially Maori) across all curriculum areas, especially numeracy and literacy, by having effective teachers who are committed, knowledgeable, skilful, caring, creative and valued.											
Annual Aim:	Accelerate student achievement in reading, writing and maths. Every student will show accelerated progress (more than one year's progress) over the year.											
Targets:	Each cohort group and student will accelerate at least 2 sub-levels in reading, writing and maths. 85% of students will accelerate at least 2 sub-levels in reading, writing and maths - for students here for at least 3 terms of the year. All students will have 85% or higher attendance. Each student will have their own individual learning plan which highlights progress made on a termly basis, across all curriculum areas. All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.											
Baseline Data:	READING		READING e-asTTle - averages									
			W/Below	below	At	above		Term 1 asTTle score	Term 4 asTTle score	Average score shifts	Average sub-level shifts	
		2018 Year 7		33% (4)	8% (1)	42% (5)	17% (2)		1380	1443	62.25	2.5
		2018 Year 8		10% (1)	30% (3)	30% (3)	30% (3)		1432	1502	70	2.5
		2018 Year 9		50% (3)	0	50% (3)	0		1455	1495	39	1.2
		2018 Year 10		11% (1)	67% (6)	22% (2)	0		1464	1512	48	1.67
	WRITING		WRITING e-asTTle - averages									
			W/Below	below	At	above		Term 1 asTTle score	Term 4 asTTle score	Average score shifts	Average sub-level shifts	
		2018 Year 7		36% (5)	36% (5)	29% (4)	0		1430	1507	77	2
		2018 Year 8		25% (2)	25% (2)	25% (2)	25% (2)		1373	1597	224	4
		2018 Year 9		67% (4)	17% (1)	17% (1)	0		1573	1564	-8	0
		2018 Year 10		44% (4)	44% (4)	11% (1)	0		1649	1628	-20	-0.56
	MATHS		MATHEMATICS e-asTTle - averages									
			W/Below	below	At	above		Term 1 asTTle score	Term 4 asTTle score	Average score shifts	Average sub-level shifts	
		2018 Year 7		42% (5)	50% (6)	8% (1)	0		1407	1448	41	1.25
		2018 Year 8		20% (2)	30% (3)	40% (4)	10% (1)		1481	1515	34.6	1.5
		2018 Year 9		66% (4)	17% (1)	17% (1)	0		1427	1487	60.5	2.7

2018 Year 10	66% (6)	22% (1)	11% (1)	0	1516	1517	0.33	0.22
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> We had a complete curriculum change after 2 years of review. Integrated learning across all curriculum areas. Years 7-10 in a big modern learning environment Streamed classes (Maths) Teacher professional development around learning progressions. Support for WB students (CAaP), including Rainbow Reading & ALL programmes. Differentiated learning groups in class (smaller class sizes) Tuakana/Teina built relationships Continued to build knowledge of learning disabilities (teachers) with more students having learning issues. More student voice & choice. 	<p>With low numbers, a breakdown in ethnicity and gender identifies students so these have not been included. From the data there was no real pattern to ethnicity or gender bias in terms of shifts made. There was a mix of accelerated shifts in Maori & NZ European and female/male. However in general, females are performing better than females.</p> <p>*We have identified accelerated shift as 2 or more sub-levels. Significant accelerated shift is 4 or more sub-level shifts made.</p> <p>Year 7 students:</p> <ul style="list-style-type: none"> The Year 7s were enthusiastic and engaged with their learning. They have made good progress across the board, despite having low At or Above outcomes. 59% of Year 7 students are At or Above their curriculum level in Reading. On average these students made accelerated progress with 2.5 sub-level shifts. 29% of Year 7 students are At or Above their curriculum level in Writing. On average these students made accelerated progress with 2 sub-level shifts. 8% of Year 7 students are At or Above their curriculum level in Maths. On average these students made progress of 1.25 sub-level shifts. The students who participated in the extra support classes, specifically Rainbow Reading made the biggest gains. <p>Year 8 students:</p> <ul style="list-style-type: none"> The Year 8 students had the biggest progress shifts across all the Junior School and have a higher % of students At or Above. 60% of Year 8 students are At or Above their curriculum level in Reading. This is down for this cohort from 73% to 60%. On average these students made accelerated progress with 2.5 sub-level shifts for 2018. 	<ul style="list-style-type: none"> Change was particularly difficult, especially for the Years 9 and 10, who were used to a completely different style and model of learning. While the Year 10 students data reflects a lack of progress, students were still engaged and loved their role as tuakana in the class. This gave a feeling of self efficacy. The transient nature of our school continues to have an impact. For the data it also means very low numbers to work from Term 1 to Term 4, making sure the data is valid. A high number of students per capita working with supporting agencies for behaviour and learning difficulties. Lack of funding to support programmes like Rainbow Reading mean limited amount of students were able to meaningfully access support. Reading strategies were shared across all learning areas, especially our newly 	<p>One year into our huge curriculum and school change, we have reviewed this with students and staff and re-assessed areas to continue to build on improvements. Students like the quick pace and urgency around learning, the fluidity of open learning environments and the teina/tuakana approach. We will continue to grow this with a focus on student progress.</p> <p>Where to next under Planning below.</p>

<ul style="list-style-type: none"> • Literacy and numeracy incorporated throughout all classes. • Started to build teacher capacity around effective pedagogy in the classroom. 	<ul style="list-style-type: none"> • 50% of Year 8 students are At or Above their curriculum level in Writing, up from 47%. On average these students made significant accelerated progress with 4 sub-level shifts. • 50% of Year 8 students are At or Above their curriculum level in Maths, slightly down from 60%. On average these students made progress of 1.25 sub-level shifts. • The students who participated in the extra support classes, specifically Rainbow Reading made the biggest gain. <p><u>Year 9 students:</u></p> <ul style="list-style-type: none"> • The Year 9 students made accelerated progress in Maths but failed to make progress in Writing. • 50% of Year 9 students are At or Above their curriculum level in Reading. This is significantly up from 2017 for this cohort from 28% to 50%. On average these students made progress of 1.2 sub-level shifts for 2018. • 34% of Year 9 students are At or Above their curriculum level in Writing, up from 14%. These students made no shifts in their writing. • 34% of Year 9 students are At or Above their curriculum level in Maths, up from 14%. On average these students made accelerated progress of 2.7 sub-level shifts. • This was a very small cohort of students. <p><u>Year 10 students:</u></p> <ul style="list-style-type: none"> • The Year 10 cohort were a big concern and the data shows this. • 22% of Year 10 students are At or Above their curriculum level in Reading. This is down for this cohort from 45% to 22%. On average these students made progress with 1.67 sub-level shifts for 2018, which was a reasonable shift for this group. • 11% of Year 10 students are At or Above their curriculum level in Writing, down from 45%. This cohort went backwards at -0.56. • 11% of Year 10 students are At or Above their curriculum level in Maths, down from 45%. This area also struggled to make shifts with 0.22. • The Year 10 cohort went from 20 students in 2017 to 8 students in 2018, 2 new students came towards the end of the year. <p>Despite the low achievement of the Year 10s in particular, there was a huge improvement in student well being and the general ahua in the learning environments. This was acknowledged in numerous forums; ERO, through student voice in our Rongohia te Hau survey and through outside facilitators and providers who did observations in classroom setting.</p>
	<p>formed Pods of learning (integrated/project based curriculums areas), so students were getting continuous exposure and practise of these, in a deliberate and explicit way. All year levels made progress in this area.</p>

Planning for next year:

- Continue to build on sharing learning strategies across all learning environments.
- Continue to work within our capacity to provide support programmes for students well below to below.
- Further PLD growing effective pedagogy & teacher inquiry.
- We will no longer stream Maths as this took some mana away from our students, and differentiate across classrooms.
- The Year 10 cohort going into Year 11. Deliberate curriculum choices & careers advice have been introduced to these students to improve their achievement. Workplace literacy, Numeracy classes, Hands on Pod learning such as working the Horticulture block and Construction standards for those who were interested.
- All students through their whanau class and academic counselling will continue to build on their learning plans, meeting regularly with their AC and whanau.

Targets - It's important to maintain the same target and build on our strategies to achieve this.

- Each cohort group will accelerate at least 2 sub-levels in reading, writing and maths.
- 85% of students will accelerate at least 2 sub-levels in reading, writing and maths - for students here for at least 3 terms of the year.
- All students will have 85% or higher attendance.

Additional Goals

- Each student will have their own individual learning plan which highlights progress made on a termly basis, across all curriculum areas.
- All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAROA COLLEGES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Whangaroa College (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, 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 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 23 May 2019. 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 of Trustees 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.

PARTNERS: Adelle Albon Angela Edwards Scott Kennedy Robyn Terlesk

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



Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 comprises the Analysis of Variance, Board of Trustees Listing 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 (Revised): *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.

Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand