

WHANGAROA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



WHANGAROA COLLEGE

Annual Report - For the year ended 31 December 2019

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 Expired/ Expires
Colleen Sherwin	Chair Person	Ministerial Appointment	May-22
Jack Anderson	Principal ex Officio		
Melissa Pivac-Kool	Parent Rep	Ministerial Appointment	May-22
Wendy Sutherland	Parent Rep	Ministerial Appointment	May-22
Isaac Lenden	Parent Rep	Elected	May-22
Linley Fleming	Parent Rep	Elected	May-22
Roger Morris	Parent Rep	Ministerial Appointment	Resigned Dec 2019
Ben O'Donnell	Staff Rep	Elected	May-22
Nikita Sanders	Student Rep	Elected	Sep-20
Mereana Tua	Parent Rep	Ministerial Appointment	May-19
Georgia Mills	Student Rep	Elected	Sep-19

Accountant / Service Provider:



Auditor:

BDO Kerikeri

WHANGAROA COLLEGE

Annual Report - For the year ended 31 December 2019

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Whangaroa College

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Colleen Sherwin

Full Name of Board Chairperson

Jack Anderson

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

June 2, 2020

Date:

June 2, 2020

Date:

Whangaroa College**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	1,984,995	2,042,061	2,083,366
Locally Raised Funds	3	80,530	86,050	75,428
Interest income		17,475	17,000	20,259
		<u>2,083,000</u>	<u>2,145,111</u>	<u>2,179,053</u>
Expenses				
Locally Raised Funds	3	59,527	58,000	38,922
Learning Resources	4	1,231,421	1,282,854	1,389,548
Administration	5	129,122	144,906	141,585
Finance		3,096	-	4,871
Property	6	515,244	608,630	582,672
Depreciation	7	75,103	35,000	75,079
Loss on Disposal of Property, Plant and Equipment		1,092	-	3,675
		<u>2,014,605</u>	<u>2,129,390</u>	<u>2,236,352</u>
Net Surplus / (Deficit) for the year		68,395	15,721	(57,299)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>68,395</u>	<u>15,721</u>	<u>(57,299)</u>

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

Whangaroa College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		1,028,533	535,183	1,078,897
Total comprehensive revenue and expense for the year		68,395	15,721	(57,299)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,935
Equity at 31 December	22	1,096,928	550,904	1,028,533
Retained Earnings		1,096,928	550,904	1,028,533
Reserves		-	-	-
Equity at 31 December		1,096,928	550,904	1,028,533

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.

Whangaroa College

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	682,623	228,755	504,278
Accounts Receivable	9	103,961	63,530	63,530
GST Receivable		-	1,685	1,686
Prepayments		11,103	20,334	20,334
Investments	10	285,640	185,640	185,640
		<u>1,083,327</u>	<u>499,944</u>	<u>775,468</u>
Current Liabilities				
GST Payable		23,435	-	-
Accounts Payable	12	129,719	117,634	117,634
Revenue Received in Advance	13	1,000	1,000	1,000
Provision for Cyclical Maintenance	14	18,000	164,515	164,515
Finance Lease Liability - Current Portion	15	11,797	17,316	17,316
Funds held for Capital Works Projects	16	201,288	-	(7,635)
		<u>385,239</u>	<u>300,465</u>	<u>292,830</u>
Working Capital Surplus/(Deficit)		698,088	199,479	482,638
Non-current Assets				
Property, Plant and Equipment	11	546,003	394,120	588,590
Intangible Assets	14	-	-	-
		<u>546,003</u>	<u>394,120</u>	<u>588,590</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	131,320	17,500	17,500
Finance Lease Liability	15	15,843	25,195	25,195
		<u>147,163</u>	<u>42,695</u>	<u>42,695</u>
Net Assets		<u>1,096,928</u>	<u>550,904</u>	<u>1,028,533</u>
Equity				
	22	<u>1,096,928</u>	<u>550,904</u>	<u>1,028,533</u>

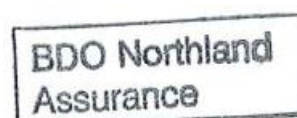
The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Whangaroa College
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		655,353	599,924	640,192
Locally Raised Funds		56,485	104,754	94,132
Goods and Services Tax (net)		25,121	31,936	31,936
Payments to Employees		(244,742)	(188,639)	(393,360)
Payments to Suppliers		(341,795)	(468,089)	(397,892)
Cyclical Maintenance Payments in the year		(46,200)	(26,458)	-
Interest Paid		(3,096)	-	(4,871)
Interest Received		16,775	17,747	21,006
Net cash from Operating Activities		117,901	71,175	(8,857)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(1,092)	-	-
Purchase of PPE (and Intangibles)		(32,794)	(48,729)	(10,674)
Purchase of Investments		(100,000)	146,000	146,000
Net cash from Investing Activities		(133,886)	97,271	135,326
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,935
Finance Lease Payments		(14,593)	(13,960)	(17,487)
Funds Held for Capital Works Projects		208,923	-	(62,556)
Net cash from Financing Activities		194,330	(13,960)	(73,108)
Net increase/(decrease) in cash and cash equivalents		178,345	154,486	53,361
Cash and cash equivalents at the beginning of the year	8	504,278	74,269	450,916
Cash and cash equivalents at the end of the year	8	682,623	228,755	504,278

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 which form part of these financial statements..



Whangaroa College

Notes to the Financial Statements

For the year ended 31 December 2019

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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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

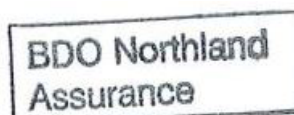
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

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.

Cyclical Maintenance Provision

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 14.

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.

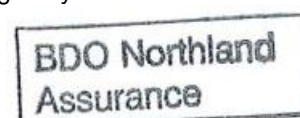
Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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 collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

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 Group has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated 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.

j) Property, Plant and Equipment

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

Improvements 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.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements 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

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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 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.

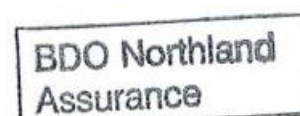
Commitments and contingencies are disclosed exclusive of GST.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	551,952	555,357	546,129
Teachers' Salaries Grants	992,324	1,047,802	1,047,802
Use of Land and Buildings Grants	317,689	395,330	395,330
Other MoE Grants	79,726	-	28,519
Other Government Grants	43,304	43,572	65,586
	<u>1,984,995</u>	<u>2,042,061</u>	<u>2,083,366</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	1,490	-	-
Activities	33,702	45,000	35,651
Trading	35,144	35,000	31,456
Fundraising	1,570	1,000	2,804
Other Revenue	8,624	5,050	5,517
	<u>80,530</u>	<u>86,050</u>	<u>75,428</u>
Expenses			
Activities	18,186	26,000	11,475
Trading	41,341	32,000	27,447
	<u>59,527</u>	<u>58,000</u>	<u>38,922</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>21,003</u>	<u>28,050</u>	<u>36,506</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	97,692	141,147	115,592
Equipment Repairs	2,144	2,500	1,279
Information and Communication Technology	11,089	16,850	14,346
Library Resources	1,075	1,500	874
Employee Benefits - Salaries	1,115,421	1,112,857	1,252,070
Staff Development	4,000	8,000	5,387
	<u>1,231,421</u>	<u>1,282,854</u>	<u>1,389,548</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,825	6,500	6,405
Board of Trustees Fees	2,705	3,000	3,080
Board of Trustees Expenses	3,410	3,900	3,297
Communication	4,551	4,250	3,583
Consumables	1,269	9,000	1,236
Operating Lease	6,684	14,400	6,791
Other	9,904	12,856	11,335
Employee Benefits - Salaries	79,801	80,000	91,148
Insurance	8,213	4,000	3,835
Service Providers, Contractors and Consultancy	6,760	7,000	10,875
	129,122	144,906	141,585

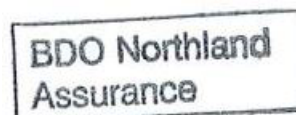
6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	18,774	19,500	16,490
Consultancy and Contract Services	36,025	36,000	34,826
Cyclical Maintenance Provision	13,505	20,500	(5,958)
Grounds	9,806	12,500	9,348
Heat, Light and Water	39,883	39,000	38,909
Rates	4,340	5,300	4,602
Repairs and Maintenance	31,850	40,500	45,017
Use of Land and Buildings	317,689	395,330	395,330
Security	1,042	1,500	977
Employee Benefits - Salaries	42,330	38,500	43,131
	515,244	608,630	582,672

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	9,364	5,000	9,364
Furniture and Equipment	3,925	3,000	4,048
Information and Communication Technology	19,282	10,000	19,445
Motor Vehicles	6,977	5,000	6,840
Plant & Machinery	6,738	5,000	6,542
Sports Equipment	1,844	1,000	1,844
Audio Visual	927	500	927
Electronic Equipment	2,486	1,000	2,400
Equipment for Teaching	4,337	2,400	4,597
Minor Equipment	273	100	272
Leased Assets	16,301	1,000	16,115
Library Resources	2,649	1,000	2,685
	75,103	35,000	75,079



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	172,623	78,755	144,278
Short-term Bank Deposits with a Maturity of Three Months or Less	510,000	150,000	360,000
Cash and cash equivalents for Cash Flow Statement	682,623	228,755	504,278

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

Of the **\$682,623** Cash and Cash Equivalents, **\$208,849** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2020** on Crown owned school buildings under the School's Five Year Property Plan.

Of the **\$682,623** 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.

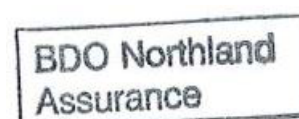
9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	25,202	1,157	1,157
Receivables from the Ministry of Education	1,529	1,139	1,139
Interest Receivable	2,651	1,951	1,951
Banking Staffing Underuse	18,614	-	-
Teacher Salaries Grant Receivable	55,965	59,283	59,283
	103,961	63,530	63,530
Receivables from Exchange Transactions	27,853	3,108	3,108
Receivables from Non-Exchange Transactions	76,108	60,422	60,422
	103,961	63,530	63,530

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	285,640	185,640	185,640
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	285,640	185,640	185,640



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	91,320	-	-	-	-	91,320
Buildings - School	226,146	-	-	-	(9,364)	216,782
Furniture and Equipment	32,686	6,071	-	-	(3,925)	34,832
Information and Communication Technology	35,490	14,355	-	-	(19,282)	30,563
Motor Vehicles	45,147	-	-	-	(6,977)	38,170
Plant & Machinery	45,687	4,417	-	-	(6,738)	43,366
Sports Equipment	11,372	-	-	-	(1,844)	9,528
Audio Visual	2,370	-	-	-	(927)	1,443
Electronic Equipment	17,040	2,550	-	-	(2,486)	17,104
Equipment for Teaching	23,017	-	-	-	(4,337)	18,680
Minor Equipment	2,043	-	-	-	(273)	1,770
Leased Assets	37,480	2,723	-	-	(16,301)	23,902
Library Resources	18,792	3,493	(1,093)	-	(2,649)	18,543
Balance at 31 December 2019	588,590	33,609	(1,093)	-	(75,103)	546,003

The net carrying value of equipment held under a finance lease is **\$23,902 (2018: \$37,480)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	91,320	-	91,320
Buildings - School	369,765	(152,983)	216,782
Furniture and Equipment	86,678	(51,846)	34,832
Information and Communication Technology	112,453	(81,890)	30,563
Motor Vehicles	117,150	(78,980)	38,170
Plant & Machinery	103,986	(60,620)	43,366
Sports Equipment	20,437	(10,909)	9,528
Audio Visual	4,637	(3,194)	1,443
Electronic Equipment	29,524	(12,420)	17,104
Equipment for Teaching	58,840	(40,160)	18,680
Minor Equipment	3,453	(1,683)	1,770
Leased Assets	75,999	(52,097)	23,902
Library Resources	84,053	(65,510)	18,543
Balance at 31 December 2019	1,158,295	(612,292)	546,003

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2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	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)	2,370
Electronic Equipment	22,184	-	(2,745)	-	(2,400)	17,040
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

The net carrying value of equipment held under a finance lease is \$37,480 (2017: \$50,070)

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	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

BDO Northland
Assurance

12. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	34,289	17,068	17,068
Accruals	9,804	11,483	11,483
Banking Staffing Overuse	-	625	625
Employee Entitlements - Salaries	59,278	61,614	61,614
Employee Entitlements - Leave Accrual	26,348	26,844	26,844
	<u>129,719</u>	<u>117,634</u>	<u>117,634</u>
Payables for Exchange Transactions	129,719	117,634	117,634
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>129,719</u>	<u>117,634</u>	<u>117,634</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	1,000	1,000	1,000
International Student Fees	-	-	-
Other	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

14. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	182,015	182,015	187,973
Increase/ (decrease) to the Provision During the Year	13,505	20,500	(5,958)
Use of the Provision During the Year	(46,200)	(20,500)	-
Provision at the End of the Year	<u>149,320</u>	<u>182,015</u>	<u>182,015</u>
Cyclical Maintenance - Current	18,000	164,515	164,515
Cyclical Maintenance - Term	131,320	17,500	17,500
	<u>149,320</u>	<u>182,015</u>	<u>182,015</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	11,797	17,316	17,316
No Later than One Year - Interest	1,802	2,138	2,138
Later than One Year and no Later than Five Years	15,843	25,195	25,195
Later than One Year and no Later than Five Years - Interest	1,012	1,251	1,251
Later than Five Years	-	-	-
Later than Five Years - Interest	-	-	-
	<u>30,454</u>	<u>45,900</u>	<u>45,900</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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Upgrade	<i>in progress</i>	(6,590)	1,782	-	-	(4,807)
Electrical Upgrade	<i>completed</i>	(1,045)	59,400	58,355	-	-
A,C,L,O Hall Refurbishment - ceiling repairs	<i>in progress</i>	-	26,800	20,673	-	6,127
B,D,F,J,L - 0,2 Roofing & Internal Upgrades	<i>in progress</i>	-	179,692	15,163	-	164,529
Caretakers House Roof Project	<i>completed</i>	-	15,570	15,570	-	-
Caretakers Shed Replacement	<i>in progress</i>	-	-	2,754	-	(2,754)
Carpet Project	<i>in progress</i>	-	45,900	40,153	-	5,747
Flood Project	<i>completed</i>	-	42,730	42,730	-	-
N,O Heating & Electrical Upgrade	<i>in progress</i>	-	34,200	1,754	-	32,446
Totals		<u>(7,635)</u>	<u>406,074</u>	<u>197,152</u>	<u>-</u>	<u>201,288</u>

Represented by:

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

208,849
(7,561)

201,288

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

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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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,705	3,080
Full-time equivalent members	0.08	0.11
<i>Leadership Team</i>		
Remuneration	580,346	561,525
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	583,051	564,605
Total full-time equivalent personnel	6.08	6.11

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:

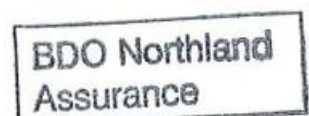
	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130 - 140
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	2.00	0.00
	2.00	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:

	2019 Actual	2018 Actual
Total	\$5,000	\$0
Number of People	2	nil

20. Contingencies

During 2019 the Board dealt with employment issues. Additional costs are disclosed in Note 19 of these financial statements. There are no further costs expected to be incurred by the School. (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

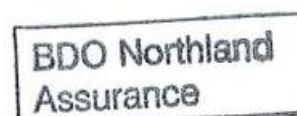
As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) a contract for Roofing and Internal Upgrades to be completed in 2020, which will be fully funded by the Ministry of Education. \$179,692 has been received of which \$15,163 has been spent on the project to date; and
- (b) a contract for Hall Refurbishment and Ceiling Repairs to be completed in 2020, which will be fully funded by the Ministry of Education. \$26,800 has been received of which \$20,673 has been spent on the project to date; and
- (c) a contract for Caretakers Shed Replacement to be completed in 2020, which will be fully funded by the Ministry of Education. \$Nil has been received but \$2,754 has been spent on the project to date; and
- (d) a contract for Heating and Electrical Upgrade to be completed in 2020, which will be fully funded by the Ministry of Education. \$32,200 has been received of which \$1,754 has been spent on the project to date.

(Capital commitments at 31 December 2018: Contract for Electrical Upgrade, which will be fully funded by the Ministry of Education and will be completed in 2019. As at balance date no money was received and \$1,045 had been spent).

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts:



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:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	682,623	228,755	504,278
Receivables	103,961	63,530	63,530
Investments - Term Deposits	285,640	185,640	185,640
Total Financial assets measured at amortised cost	<u>1,072,224</u>	<u>477,925</u>	<u>753,448</u>

Financial liabilities measured at amortised cost

Payables	129,719	117,634	117,634
Borrowings - Loans	-	-	-
Finance Leases	27,640	42,511	42,511
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>157,359</u>	<u>160,145</u>	<u>160,145</u>

24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

25. Comparatives

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

26. Adoption of PBE IFRS 9 Financial Instruments

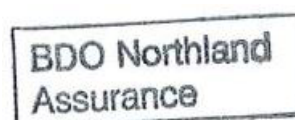
In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements



Whangaroa College
Kiwisport Statement
As at 31 December 2019

Kiwisport is a government funded initiative to support students' participation in organised sport. In 2019 the College received \$1,840 excluding GST (2018:\$1,554). The funding was spent on extra sports equipment for a variety of sports. The number of students participating in organised sport went from 64% to 43% of the school roll.

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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, skillful, 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 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. 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
	2019 Year 7	18% (3)	24% (4)	12% (2)	47% (8)		1415	1466	51	1.82
	2019 Year 8	47% (8)	6% (1)	24% (4)	24% (4)		1425	1461	35	1.35
	2019 Year 9	29% (4)	21% (3)	21% (3)	29% (4)		1524	1537	13	0.57
	2019 Year 10	43% (3)	29% (2)	14% (1)	14% (1)		1561	1569	9	0.43
	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
	2019 Year 7	50% (8)	38% (6)	0	13% (2)		1488	1496	8	0.31
	2019 Year 8	80% (12)	7% (1)	13% (2)	0		1512	1544	32	1
	2019 Year 9	62% (8)	15% (2)	15% (2)	8% (1)		1537	1584	48	1.38
	2019 Year 10	57% (4)	29% (2)	14% (1)	0		1547	1673	127	3.63
	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
	2019 Year 7	38% (5)	38% (5)	15% (2)	8% (1)		1430	1453	23	0.77
	2019 Year 8	50% (6)	25% (3)	25% (3)	0		1472	1491	19	0.62
	2019 Year 9	37.5% (3)	12.5% (1)	0	50% (4)		1528	1564	37	1.38
	2019 Year 10	29% (2)	29% (2)	29% (2)	14% (1)		1527	1588	61	2.43

Tātaritanga raraunga

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<ul style="list-style-type: none"> Continued integrated learning across all curriculum areas. Teacher professional development around learning progressions, specifically PaCT and LLP. Learning support programmes - Rainbow Reading (low readers) & SPEC (for academic and behavioural support) Continued to differentiate student learning with smaller class sizes, and more self directed learning. Tuakana/Teina built relationships Building teacher capacity with literacy and numeracy across all classes. Continued to build teacher capacity around effective pedagogy in the classroom. Continue to build on sharing learning strategies across all learning environments. 	<p>Similar to 2019, 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 shifts in Maori & NZ European and female/male. However in general, females are continuing to perform better than males.</p> <p>In addition, with reference to the given data, the information provided is for students who started the year and completed a whole school year.</p> <p>For 2019 we had;</p> <ul style="list-style-type: none"> 47 new students to the junior school. 11 of these students came and then then left again, some for a short time, others for over a term or 2. 8 students who were with us in 2018, left at various times over the year. Only 2 students left from direct school related issues. (One excluded, the other from a lack of sporting opportunities offered) <p>This is important information because it highlights the hugely transient nature of students who attend our school. When students come, a lot of time and effort is put into testing and assessing where students are at, looking at how we can support them academically and emotionally, and obtaining support from outside agencies. This takes time and resources to put in place.</p> <p>*We have identified accelerated shifts 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 a hard cohort to engage with their learning. By the end of 2019; <ul style="list-style-type: none"> 59% of Year 7 students are At or Above their curriculum level in Reading. On average these students made pleasing progress with 1.82 sub-level shifts. This didn't quite reach an accelerated shift, falling 0.18 short. Having a small number of students, when 2 or 3 are not successful, the data can shift dramatically. 13% of Year 7 students are At or Above their curriculum level in Writing. There was not an accelerated shift for this cohort. 	<ul style="list-style-type: none"> We did continue to carry on with a number of actions from 2018 including integrated & differentiated learning, learning support programmes, use of tuakana/teina learning relationships and building teacher capabilities. Once again, with such a huge intake of new students, the way our school curriculum is designed was a challenge. The problem for us was to address how to navigate students who had exposure to this in 2018, and then deal with a very large group of new students. In fact, it felt like we were starting at ground zero again. That, coupled with a number of staff changes, created a barrier for us we didn't anticipate. This would attribute to a low level of acceleration (albeit there was progress made across the board) The Year 10 students were the only cohort who 	<p>The questions asked were around how confident our teachers were with the new curriculum and teacher capacity to provide more literacy and numeracy rich programmes, especially in our PODs. With the new design we felt it was more prudent to create literacy and numeracy leaders, as opposed to the old model of a Junior School Leader. This creates more robust learning opportunities in Reading, Writing and Maths which can be aligned across the school.</p> <p>We noticed that our Reading and Writing tends to go in waves, meaning when our reading scores improve then writing, not so much, and vice versa. Again a Literacy Leader will be able to focus on better teaching strategies to implement across the school.</p> <p>We also noticed the need for more teacher aide time</p>

Tātaritanga raraunga

- 23% of Year 7 students are At or Above their curriculum level in Maths. On average these students made progress of 0.77 sub-level shifts.
- The students who participated in Rainbow Reading made the biggest gains whilst the students in SPEC unfortunately went backwards academically in reading. NB: The additional external issues for a number of these students was immense.

Year 8 students:

- By the end of 2019;
 - 48% of Year 8 students are At or Above their curriculum level in Reading. On average these students made pleasing progress with 1.35 sub-level shifts, although not the intended accelerated shifts.
 - 13% of Year 8 students are At or Above their curriculum level in Writing.
 - 25% of Year 8 students are At or Above their curriculum level in Maths. This is one of two areas that went up from the previous year, from 8% At or Above in 2018 to 25% At or Above in 2019. (Again, having such a transient population does not mean this is a true comparison). On average the Year 8 students made progress of 0.62 sub-level shifts.
- The students who participated in Rainbow Reading made the biggest gains whilst the students in SPEC unfortunately went backwards academically in reading. NB: The additional external issues for a number of these students was immense.

Year 9 students:

- By the end of 2019;
 - The Year 9 students made pleasing progress in Writing and Maths but limited progress in Reading.
 - 50% of Year 9 students are At or Above their curriculum level in Reading. On average these students made progress of 0.57 sub-level shifts.
 - 23% of Year 9 students are At or Above their curriculum level in Writing. These students made 1.38 sub-level shifts in their Writing.
 - 50% of Year 9 students are At or Above their curriculum level in Maths. On average these students made pleasing progress of 1.38 sub-level shifts.

Year 10 students:

- By the end of 2019;
 - The Year 10 students had the biggest progress shifts across all the Junior School in Writing and Maths.

seemed to navigate this space better than the other cohorts. This could be attributed to their resilience for change (as they were used to it), a maturity in their learning, and that it was a very small class, therefore more one on one.

- The transient nature of our school continues to have an impact as mentioned previously.

to assist with the initial transitioning of new students, so it doesn't take up too much time. This was requested and a year TA was agreed and offered by the BOT. This is a huge advantage as we don't have to wait for funding before we can get some support for new students if needed. This was implemented in the 2nd half of 2019 and re-set for 2020.

Supportive tuakana/teina relationships are encouraged through integrated learning classes. This coupled with targeted learning around PB4L will continue as a focus in 2020.

Tātaritanga raraunga

- 28% of Year 10 students are At or Above their curriculum level in Reading. On average these students did not make much progress with 0.43 sub-level shifts.
- 13% of Year 10 students are At or Above their curriculum level in Writing. Despite this low percentage of students working at their required level, this cohort did make an accelerated shift, nearing a significant shift of 3.63 sub-levels.
- 43% of Year 10 students are At or Above their curriculum level in Maths. This is up for this cohort from 17% in 2019. Again this cohort made an accelerated shift of 2.43 sub-levels in Maths.

A lot of work was done around, values education, PB4L Positive Behaviour for Learning, and building the hauora of the students.

Planning for next year:

- Introduce a Literacy Leader and a Numeracy Leader.
- Inquiry around improving both reading and writing together - not stand alone but developed across all learning areas in the school, across all levels.
- A school paid Teacher Aide is an important resource.
- Continued development of supportive tuakana/teina relationships are encouraged through integrated learning classes.
- Continued PB4L learning.
- Targeted MOE PLD around collaborative planning & teaching, and assessment practice.
- We will no longer run SPEC as a Pod class.

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 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.
-

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:	The group of students at risk of not achieving current NCEA Level will achieve this or an equivalent qualification.																																																								
Target:	<p>The students at level 1, 2, and 3 that have been identified as not 'on track' to achieving NCEA level will achieve NCEA level that they are working towards by the end of the year.</p> <p>Level one students gain 80 credits at level one</p> <p>Level 2 students gain 60 credits at level 2 and or 80 credits at level 1</p> <p>Level 3 students gain 60 credits at level 3 and or 60 credits at level 2</p>																																																								
Baseline Data:	<table border="1"> <thead> <tr> <th>Overall Data</th> <th>2015</th> <th>2016</th> <th>2017</th> <th>2018</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>52.90%</td> <td>48.50%</td> <td>50%</td> <td>27.30%</td> <td>52.63%</td> </tr> <tr> <td>Level 2</td> <td>77.30%</td> <td>65.20%</td> <td>61.10%</td> <td>69.20%</td> <td>66.20%</td> </tr> <tr> <td>Level 3</td> <td>20%</td> <td>50%</td> <td>41.20%</td> <td>28.60%</td> <td>57.14%</td> </tr> <tr> <td>UE</td> <td></td> <td></td> <td></td> <td>14.30%</td> <td>0%</td> </tr> <tr> <td>Level 1 Literacy</td> <td></td> <td></td> <td></td> <td>54.50%</td> <td>47.40%</td> </tr> <tr> <td>Level 1 Numeracy</td> <td></td> <td></td> <td></td> <td>27.30%</td> <td>73.70%</td> </tr> <tr> <td>UE Reading</td> <td></td> <td></td> <td></td> <td>42.90%</td> <td>85.70%</td> </tr> <tr> <td>UE Writing</td> <td></td> <td></td> <td></td> <td>14.30%</td> <td>57.1%</td> </tr> </tbody> </table>			Overall Data	2015	2016	2017	2018	2019	Level 1	52.90%	48.50%	50%	27.30%	52.63%	Level 2	77.30%	65.20%	61.10%	69.20%	66.20%	Level 3	20%	50%	41.20%	28.60%	57.14%	UE				14.30%	0%	Level 1 Literacy				54.50%	47.40%	Level 1 Numeracy				27.30%	73.70%	UE Reading				42.90%	85.70%	UE Writing				14.30%	57.1%
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Maori Data					
	2015	2016	2017	2018	2019
Level 1	51.70%	48.40%	53.30%	30.00%	43.75%
Level 2	75.00%	66.70%	57.10%	70.00%	66.70%
Level 3	22.20%	42.90%	42.90%	20.00%	50.00%
UE				0%	0%
Level 1 Literacy				50.00%	50.00%
Level 1 Numeracy				30.00%	68.80%
UE Reading				40.00%	83.3%
UE Writing				0%	66.7%

Overall Certificate Endorsement	Merit		Excellence	
	2018	2019	2018	2019
Level 1	0%	6.25%	0%	0%
Level 2	23.07%	16.60%	0%	0%
Level 3	0%	0%	0%	0%

Maori Certificate Endorsement	Merit		Excellence	
	2018	2019	2018	2019
Level 1	0%	16.7%	0%	0%
Level 2	11.1%	0%	0%	0%
Level 3	0%	0%	0%	0%

	Attendance		
	Level 1	2018	2019
	Overall attendance	81.50%	80.51%
	Maori Boys	65.70%	78.80%
	Maori Girls	82.00%	74.60%
	Level 2		
	Overall attendance	79.20%	79.40%
	Maori Boys	74%	88.80%
	Maori Girls	76.70%	73.20%
	Level 3		
	Overall attendance	65.10%	90.20%
	Maori Boys	64.48%	94.90%
	Maori Girls	na	88.30%

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 the corresponding NCEA level in 2019 then develop and implement appropriate individual student support plans.</p> <p>Greater use of data to inform students and staff of their progress and areas for focus 'traffic lighting'.</p> <p>Embed NCEA opportunities at Year 10 The average amount of credits for year 10 students is 16.77 level 1 credits 4.6 level 2 credits. Overall 18.33 credits</p> <p>Continued development of the whanau classes and teachers for academic counselling purposes.</p>	<p>We achieved improvements in student achievement at levels 1 and 3, including Level 1 Numeracy and UE reading and writing. The increases in NCEA L1, L3 and UE Literacy were especially pleasing. There was also an increase at level 1 Merit endorsement with a 6.25% rise. There was a decrease in level 2 Merit endorsement from 2018 down 6.47%</p> <p>NCEA 1: Increased 25.33% NCEA 2: Decrease 3% NCEA 3: Increased 28.54% UE: No Change Literacy: Decrease 7.1% Numeracy: Increase of 46.4%</p> <p>Level 1 Merit Certificate Endorsement: Increase 6.25% Excellence Certificate Endorsement: No Change</p> <p>Level 2 Merit Certificate Endorsement: Decrease 6.47% Excellence Certificate Endorsement: No Change</p> <p>Maori NCEA 1: Increase 13.75% NCEA 2: Decrease 3.3% NCEA 3: Increase 30%</p>	<p>Students were identified and strategies put in place for them. Some courses were not run in semester 2 due to staff leaving the school this unfortunately had a detrimental effect for some students.</p> <p>Student data was used heavily to select appropriate courses for students at the appropriate level. Data was also used to track student progress, especially 'traffic lighting'.</p> <p>We have a number of year 10 students entering Year 11 with credits. This is due to them having the opportunity to gain credits in the pods when they are year 10 students.</p> <p>Director of student engagement has worked to form bonds between staff and students in whanau class. This is designed so students feel comfortable</p>	<p>Students who have not met the requirements will be reclassified. Select students who have been identified as needing two years to pass the current level will also receive individual courses designed to help them manage the workload.</p> <p>Continue to use student data to inform teaching practice. Continued use of 'traffic lighting' for all senior students with a greater emphasis on doing this through our whanau system.</p> <p>Greater feedback to students and families about their child's success and progress in the Year 10 NCEA programmes.</p> <p>Continue to build strong relationships within the house groups through challenges. House</p>

<p>Students received academic counselling weekly with monitoring of credits attempted and gained.</p>	<p>UE: No Change Literacy: No Change Numeracy: Increase 38.8%</p> <p>Level 1 Merit Certificate Endorsement: Increased 16.7% Excellence Certificate Endorsement: No Change</p> <p>Level 2 Merit Certificate Endorsement: Decrease of 11.1% Excellence Certificate Endorsement: No Change</p>	<p>and confident speaking with whanau teachers about their learning.</p> <p>Whanau teachers were provided with training on how to access results and how to run academic counselling sessions with students. Students received academic counselling every week during one of the 3 whanau time slots usually the Monday.</p> <p>Constant messages were conveyed to students about the schools expectations around learning and the values and what they mean. Messages were given to the community about our targets and how we were tracking towards these during the curriculum evening and PSTs. 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>of the week and sporting competitions.</p> <p>Targeted PD for whanau teachers to enable them to effectively monitor and motivate students. To be led by the DTL</p> <p>Design a plan to help target the most at risk students struggling to meet the expectations.</p>
<p>Director of Student Engagement that helps to remove barriers to learning and focus students on pathways.</p>			

<p>Encouraged and facilitated planning across subject areas where possible with the development of assessments that can work across subjects.</p>	<p>Staff are imbedding the new pathway at Whangaroa college. They embraced working with new people in the school and gained further insight into how it works. There is still plenty of refinement that needs to take place to perfect the Pod based learning system. 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.</p> <p>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.</p>	<p>The pods need more PLD in planning across subjects and this will be provided along with the updated planning templates. Teachers are encouraged to collaborate to benefit themselves and students to decrease workload issues. 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. Specific planning time to be designated for collaborative planning.</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>Students were reclassified where necessary and courses designed so students are placed at the correct level.</p>	<p>Enrolment process to continue to be refined to make sure students are being placed in the correct levels. DSE or DTL to check all new enrolments to make sure they are being enrolled at correct level.</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</p>	<p>Students took part in information days before subject selection so they were informed of what was on offer in each subject are. Students received and discussed the knowledge required to select a course best suited to their path. Students had to get caregivers to sign off on any course selected.</p>	<p>More selective about what placements students are going out of school for. How that fits with students career pathways. Offering possibility to do experience and Gateway on the weekend so students are not missing class time.</p>

<p>more informed course selections should result</p> <p>Maintained The Academic Counselling /PST programme carried out by the Director of Teaching and Learning</p> <p>Introduced Academic literacy instead of Academic English to effectively integrate subjects in order to ensure students had opportunity to study multiple subjects within the academic literacy course.</p> <p>Literacy was spread across the pods in consultation with the academic literacy teacher. Students Were offered academic literacy standards within other pods</p>		<p>Reviewed how we can get more whanau to come to PSTs. Held curriculum evening to get more information out to the community. Advertised in the newsletter. Introduction of course confirmation so caregivers know the courses students are taking.</p> <p>Academic literacy course was designed to use our strengths in the teaching area to integrate English, classical studies and history together to enhance the course being taught. It led to an integration across the pods of literacy standards. This enabled students to gain credits toward literacy in multiple courses. Not every pod was able to integrate literacy standards and this led to a lower than usual literacy attainment rate.</p>	<p>Continued support for academic counsellors through PD with DTL. New ideas to bring whanau into the school. Holding PSTs on day where events are on, Countdown voucher raffle whanau who show up are put into the draw, Continue to supply food for whanau who show up to PSTs, a less formal student led meeting at the beginning of the year to get whanau comfortable with coming into the school.</p> <p>Ensure academic literacy is offering 14 credits in one subject are at level 3 to ensure it can be used as a university entrance subject. Continue to build literacy into all of the pods across the school ensuring students have the best opportunity to gain the skills needed for higher NCEA levels.</p>
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Increased emphasis on the expectations of students with regard to attendance and punctuality.	<p>Attendance</p> <p>NCEA 1 Overall: Decrease 0.99%</p> <p>NCEA 1 Maori Boys: Increase of 13.1%</p> <p>NCEA 1 Maori Girls: Decrease 7.4%</p>	Greater focus in whanau time on tracking of students. More accurate role marking with students being shown progress each week.	Strengthen structure to monitor senior students, especially Year 11, 12 and 13 who have Senior study on Fridays. Continue regular presentations of attendance data to students, staff, community and Board of Trustees.
Increased communication with families about student attendance and punctuality.	<p>NCEA 2 Overall: Increase 0.20%</p> <p>NCEA 2 Maori Boys: Increase 14.80%</p> <p>NCEA 2 Maori Girls: Decrease 3.50%</p>	Texts messages sent home to each family every day if the students were absent from school and no reason has been provided by the family.	Continue to display attendance data on pcschools for parents. Make sure the numbers we have are current contacts for all whanau. Keep texting the families when students are absent from school.
	<p>NCEA 3 Overall: Increase 25.10%</p> <p>NCEA 3 Maori Boys: Increase 30.42%</p> <p>NCEA 3 Maori Girls: Not comparable</p>		
	<p>We maintained good levels of attendance across all levels and a significant increase in attendance at level 3.</p> <p>Students even attended after school, weekend, and holiday tutoring across the senior school. This improved attendance is reflected in our results especially level 3.</p>		

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.

Implementation of Numeracy and Literacy leaders across the school to ensure students are progressing on the correct path.

Professional development for staff specifically best practice workshops.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAORA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 21, that comprise the *statement of financial position as at 31 December 2019, 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 2019*; 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 *2 June 2020*. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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.

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board 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 and the Kiwisport Statement but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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