

WHANGAROA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



WHANGAROA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

| Name | Position | How Position Gained | Term Expired/ Expires |
|--------------------|------------------|-------------------------|--------------------------|
| Colleen Sherwin | Presiding Member | 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 | Resigned May 21 |
| Linley Fleming | Parent Rep | Elected | May-22 |
| Wiki Todd | Parent Rep | Elected | May-22 |
| Ben O'Donnell | Staff Rep | Elected | May-22 |
| Manaatikia Hemara | Student Rep | Elected | Sep-21 |

Accountant / Service Provider:



Auditor:

BDO Kerikeri

WHANGAROA COLLEGE

Annual Report - For the year ended 31 December 2021

Index

| Page | Statement |
|------|-----------|
|------|-----------|

Financial Statements

| | |
|------------------------|--|
| 1 | Statement of Responsibility |
| 2 | Statement of Comprehensive Revenue and Expense |
| 3 | Statement of Changes in Net Assets/Equity |
| 4 | Statement of Financial Position |
| 5 | Statement of Cash Flows |
| 6 - 20 | Notes to the Financial Statements |

Other Information

| | |
|----------|-----------------------------|
| Appendix | Kiwisport |
| Appendix | Analysis of Variance |
| Appendix | Independent Auditors Report |

WHANGAROA COLLEGE

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Wendy Sutherland
Full Name of Presiding Member

W Sutherland
Signature of Presiding Member

01/11/2022
Date:

Jack Anderson
Full Name of Principal

[Signature]
Signature of Principal

01/11/2022
Date:

WHANGAROA COLLEGE

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

| | | 2021 | 2021 | 2020 |
|---|-------|-----------------------|-----------------------|-----------------------|
| | Notes | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Government Grants | 2 | 2,402,161 | 2,167,429 | 2,120,602 |
| Locally Raised Funds | 3 | 64,680 | 67,250 | 76,998 |
| Interest Income | | 4,178 | 7,800 | 9,241 |
| Other Revenue | | - | - | 149,320 |
| | | <u>2,471,019</u> | <u>2,242,479</u> | <u>2,356,161</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 43,159 | 50,500 | 51,329 |
| Learning Resources | 4 | 1,500,311 | 1,335,510 | 1,282,628 |
| Administration | 5 | 252,165 | 242,956 | 127,797 |
| Finance | | 1,377 | - | 2,072 |
| Property | 6 | 482,620 | 581,612 | 521,298 |
| Depreciation | 10 | 82,601 | 25,000 | 72,749 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 234 |
| | | <u>2,362,233</u> | <u>2,235,578</u> | <u>2,058,107</u> |
| Net Surplus / (Deficit) for the year | | 108,786 | 6,901 | 298,054 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u><u>108,786</u></u> | <u><u>6,901</u></u> | <u><u>298,054</u></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 2021

| | Notes | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 1,405,004 | 1,405,004 | 1,096,928 |
| Total comprehensive revenue and expense for the year | | 108,786 | 6,901 | 298,054 |
| Capital Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | - | - | 10,022 |
| BOT Contribution - Turf (from Reserves) | | - | - | |
| Equity at 31 December | | 1,513,790 | 1,411,905 | 1,405,004 |
| Retained Earnings | | 1,513,790 | 1,411,905 | 1,405,004 |
| Reserves | | - | - | - |
| Equity at 31 December | | 1,513,790 | 1,411,905 | 1,405,004 |

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 2021

| | Notes | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 1,172,143 | 864,693 | 821,529 |
| Accounts Receivable | 8 | 112,604 | 87,146 | 87,146 |
| GST Receivable | | 123,378 | 9,305 | 9,305 |
| Prepayments | | 10,851 | 11,652 | 11,652 |
| Investments | 9 | 285,640 | 285,640 | 285,640 |
| | | <u>1,704,616</u> | <u>1,258,436</u> | <u>1,215,272</u> |
| Current Liabilities | | | | |
| Accounts Payable | 11 | 348,089 | 191,640 | 191,640 |
| Revenue Received in Advance | 12 | 10,000 | 1,000 | 1,000 |
| Finance Lease Liability | 14 | 10,271 | 8,920 | 11,736 |
| Funds held for Capital Works Projects | 15 | 415,887 | - | 178,812 |
| | | <u>784,247</u> | <u>201,560</u> | <u>383,188</u> |
| Working Capital Surplus/(Deficit) | | 920,369 | 1,056,876 | 832,084 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 597,954 | 356,496 | 583,307 |
| | | <u>597,954</u> | <u>356,496</u> | <u>583,307</u> |
| Non-current Liabilities | | | | |
| Finance Lease Liability | 14 | 4,533 | 1,467 | 10,387 |
| | | <u>4,533</u> | <u>1,467</u> | <u>10,387</u> |
| Net Assets | | <u>1,513,790</u> | <u>1,411,905</u> | <u>1,405,004</u> |
| Equity | | <u>1,513,790</u> | <u>1,411,905</u> | <u>1,405,004</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 2021

| | | 2021 | 2021 | 2020 |
|--|----------|------------------|-----------------------|----------------|
| | Note | Actual | Budget (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 921,027 | 808,155 | 742,526 |
| Locally Raised Funds | | 73,680 | 91,295 | 250,363 |
| Goods and Services Tax (net) | | (114,073) | (32,740) | (32,740) |
| Payments to Employees | | (318,489) | (249,709) | (253,549) |
| Payments to Suppliers | | (346,797) | (571,801) | (448,505) |
| Interest Paid | | (1,377) | - | (2,072) |
| Interest Received | | 4,135 | 9,700 | 11,141 |
| Net cash from/(to) Operating Activities | | 218,106 | 54,900 | 267,164 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | - | - | (234) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (92,832) | - | (102,457) |
| Net cash from/(to) Investing Activities | | (92,832) | - | (102,691) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 10,022 |
| Finance Lease Payments | | (11,735) | (11,736) | (13,113) |
| Funds Administered on Behalf of Third Parties | | 237,075 | - | (22,476) |
| Net cash from/(to) Financing Activities | | 225,340 | (11,736) | (25,567) |
| Net increase/(decrease) in cash and cash equivalents | | 350,614 | 43,164 | 138,906 |
| Cash and cash equivalents at the beginning of the year | 7 | 821,529 | 821,529 | 682,623 |
| Cash and cash equivalents at the end of the year | 7 | 1,172,143 | 864,693 | 821,529 |

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

WHANGAROA COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2021

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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

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) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) 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.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|---|-------------------------|
| 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 |
| Minor Equipment | 10 years |
| Equipment for Teaching | 10 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

j) 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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) 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.

n) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for

accounting purposes in accordance with financial reporting standards.

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

o) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind"

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

2. Government Grants

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| Operational Grants | 662,195 | 636,108 | 580,792 |
| Teachers' Salaries Grants | 1,177,862 | 1,022,710 | 1,041,418 |
| Use of Land and Buildings Grants | 270,163 | 337,562 | 337,562 |
| Other MoE Grants | 228,081 | 110,000 | 86,572 |
| Other Government Grants | 63,860 | 61,049 | 74,258 |
| | <u>2,402,161</u> | <u>2,167,429</u> | <u>2,120,602</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$14,700.

3. Locally Raised Funds

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

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Fees for Extra Curricular Activities | 12,513 | 22,250 | 27,432 |
| Trading | 90 | 500 | - |
| Fundraising & Community Grants | 3,151 | 1,000 | 1,550 |
| Other Revenue | 48,926 | 43,500 | 48,016 |
| | <u>64,680</u> | <u>67,250</u> | <u>76,998</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 6,851 | 17,000 | 18,255 |
| Trading | - | 500 | 39 |
| Other Locally Raised Funds Expenditure | 36,308 | 33,000 | 33,035 |
| | <u>43,159</u> | <u>50,500</u> | <u>51,329</u> |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | <u>21,521</u> | <u>16,750</u> | <u>25,669</u> |

4. Learning Resources

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 109,576 | 156,550 | 87,943 |
| Equipment Repairs | 5,886 | 4,000 | 3,356 |
| Information and Communication Technology | 12,992 | 18,500 | 16,951 |
| Library Resources | 360 | 1,500 | 1,556 |
| Employee Benefits - Salaries | 1,362,529 | 1,143,460 | 1,165,929 |
| Staff Development | 8,968 | 11,500 | 6,893 |
| | <u>1,500,311</u> | <u>1,335,510</u> | <u>1,282,628</u> |

5. Administration

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 6,388 | 7,000 | 5,970 |
| Board Fees | 2,305 | 3,000 | 2,530 |
| Board Expenses | 3,897 | 4,050 | 2,367 |
| Communication | 5,649 | 5,800 | 5,286 |
| Consumables | (3,673) | 6,000 | (3,474) |
| Operating Lease | 11,429 | 5,200 | 9,853 |
| Other | 91,812 | 50,406 | 7,966 |
| Healthy School Lunches | 34,371 | 60,000 | - |
| Employee Benefits - Salaries | 91,877 | 90,000 | 86,571 |
| Insurance | 3,904 | 4,000 | 3,894 |
| Service Providers, Contractors and Consultancy | 4,206 | 7,500 | 6,834 |
| | <u>252,165</u> | <u>242,956</u> | <u>127,797</u> |

6. Property

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 26,415 | 24,000 | 22,097 |
| Consultancy and Contract Services | 40,654 | 40,000 | 38,692 |
| Cyclical Maintenance Provision | - | 21,000 | - |
| Grounds | 14,141 | 16,750 | 8,283 |
| Heat, Light and Water | 29,179 | 37,000 | 30,419 |
| Rates | 4,710 | 5,300 | 4,357 |
| Repairs and Maintenance | 47,495 | 48,500 | 28,148 |
| Use of Land and Buildings | 270,163 | 337,562 | 337,562 |
| Security | 1,656 | 4,000 | 732 |
| Employee Benefits - Salaries | 48,207 | 47,500 | 51,008 |
| | <u>482,620</u> | <u>581,612</u> | <u>521,298</u> |

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

7. Cash and Cash Equivalents

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|---|------------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Bank Accounts | 412,143 | 604,693 | 561,529 |
| Short-term Bank Deposits | 760,000 | 260,000 | 260,000 |
| Cash and cash equivalents for Statement of Cash Flows | <u>1,172,143</u> | <u>864,693</u> | <u>821,529</u> |

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

Of the \$1,272,143 Cash and Cash Equivalents, \$625,547 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

Of the \$1,272,143 Cash and Cash Equivalents, \$10,000 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. If these requirements are not met, the funds will need to be returned.

8. Accounts Receivable

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Receivables | 1,157 | 1,157 | 1,157 |
| Receivables from the Ministry of Education | 5,234 | 531 | 531 |
| Interest Receivable | 794 | 751 | 751 |
| Banking Staffing Underuse | - | 18,708 | 18,708 |
| Teacher Salaries Grant Receivable | 105,419 | 65,999 | 65,999 |
| | <u>112,604</u> | <u>87,146</u> | <u>87,146</u> |
| Receivables from Exchange Transactions | 1,951 | 1,908 | 1,908 |
| Receivables from Non-Exchange Transactions | 110,653 | 85,238 | 85,238 |
| | <u>112,604</u> | <u>87,146</u> | <u>87,146</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|--------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 285,640 | 285,640 | 285,640 |
| Total Investments | <u>285,640</u> | <u>285,640</u> | <u>285,640</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|-----------------------------|---------------|-----------|------------|-----------------|----------------|
| 2021 | \$ | \$ | \$ | \$ | \$ | \$ |
| Land - School | 91,320 | | | | - | 91,320 |
| Buildings - School | 207,949 | | | | (8,725) | 199,224 |
| Furniture and Equipment Information and Communication Technology | 50,728 | 11,397 | | | (5,683) | 56,442 |
| Motor Vehicles | 57,172 | 21,453 | | | (25,527) | 53,098 |
| Leased Assets | 31,193 | | | | (6,977) | 24,216 |
| Library Resources | 19,808 | 4,416 | | | (10,218) | 14,006 |
| Plant and Machinery | 18,832 | 2,158 | | | (2,624) | 18,366 |
| Sports Equipment | 63,889 | 1,065 | | | (9,538) | 55,416 |
| Audio Visual | 7,684 | 44,159 | | | (5,156) | 46,687 |
| Electronic Equipment | 1,523 | 5,448 | | | (1,436) | 5,535 |
| Equipment for Teaching | 17,351 | 5,970 | | | (3,185) | 20,136 |
| Minor Equipment | 14,360 | 1,182 | | | (3,259) | 12,283 |
| | 1,498 | | | | (273) | 1,225 |
| Balance at 31 December 2021 | 583,307 | 97,248 | - | - | (82,601) | 597,954 |

The net carrying value of equipment held under a finance lease is **\$14,006 (2020: \$19,808)**

| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
|--|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Land - School | 91,320 | - | 91,320 | 91,320 | - | 91,320 |
| Buildings - School | 369,765 | (170,541) | 199,224 | 369,765 | (161,816) | 207,949 |
| Furniture and Equipment Information and Communication Technology | 118,620 | (62,178) | 56,442 | 107,223 | (56,495) | 50,728 |
| Motor Vehicles | 180,216 | (127,118) | 53,098 | 158,763 | (101,591) | 57,172 |
| Leased Assets | 117,150 | (92,934) | 24,216 | 117,150 | (85,957) | 31,193 |
| Library Resources | 73,177 | (59,171) | 14,006 | 69,884 | (50,076) | 19,808 |
| Plant and Machinery | 88,364 | (69,998) | 18,366 | 86,206 | (67,374) | 18,832 |
| Sports Equipment | 133,863 | (78,447) | 55,416 | 132,798 | (68,909) | 63,889 |
| Audio Visual | 64,596 | (17,909) | 46,687 | 20,437 | (12,753) | 7,684 |
| Electronic Equipment | 11,294 | (5,759) | 5,535 | 5,846 | (4,323) | 1,523 |
| Equipment for Teaching | 38,431 | (18,295) | 20,136 | 32,460 | (15,109) | 17,351 |
| Minor Equipment | 60,023 | (47,740) | 12,283 | 58,840 | (44,480) | 14,360 |
| | 3,453 | (2,228) | 1,225 | 3,453 | (1,955) | 1,498 |
| Balance at 31 December | 1,350,272 | (752,318) | 597,954 | 1,254,145 | (670,838) | 583,307 |

11. Accounts Payable

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Creditors | 190,860 | 79,020 | 79,020 |
| Accruals | 7,346 | 8,419 | 8,419 |
| Employee Entitlements - Salaries | 109,512 | 69,654 | 69,654 |
| Employee Entitlements - Leave Accrual | 40,371 | 34,547 | 34,547 |
| | <u>348,089</u> | <u>191,640</u> | <u>191,640</u> |
| Payables for Exchange Transactions | 348,089 | 191,640 | 191,640 |
| | <u>348,089</u> | <u>191,640</u> | <u>191,640</u> |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Grants in Advance - Ministry of Education | 1,000 | 1,000 | 1,000 |
| Other revenue in Advance | 9,000 | - | - |
| | <u>10,000</u> | <u>1,000</u> | <u>1,000</u> |

13. Provision for Cyclical Maintenance

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Provision at the Start of the Year | - | - | 149,320 |
| Increase/ (decrease) to the Provision During the Year | - | 21,000 | - |
| Use of the Provision During the Year | - | - | - |
| Adjustment to Provision | - | (21,000) | (149,320) |
| Provision at the End of the Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Term | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |

14. Finance Lease Liability

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

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 11,057 | 9,320 | 13,113 |
| Later than One Year and no Later than Five Years | 4,884 | 1,517 | 10,892 |
| Future Finance Charges | (1,137) | (450) | (1,882) |
| | <u>14,804</u> | <u>10,387</u> | <u>22,123</u> |
| Represented by | | | |
| Finance lease liability - Current | 10,271 | 8,920 | 11,736 |
| Finance lease liability - Term | 4,533 | 1,467 | 10,387 |
| | <u>14,804</u> | <u>10,387</u> | <u>22,123</u> |

15. Funds Held for Capital Works Projects

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

| 2021 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|--|---------------------------|----------------------------|--------------------|------------------------------|---------------------------|
| MOE Toilet Upgrade - Project No. 207260 | (4,807) | 4,760 | | 47 | - |
| MOE A,C,L,O, Hall Refurbishment & Ceiling Repairs - Project No. 217635 | (18,932) | 26,800 | (7,868) | | - |
| MOE B,D,F,J,L - 02 Roofing & Internal Upgrades - Project No. 215903 | (3,274) | 1,352,205 | (1,554,143) | | (205,212) |
| MOE N,O Lighting & Electrical Upgrade - Project No. 213547 | 6,384 | 3,800 | (10,184) | | - |
| MOE Caretakers Shed Upgrade - Project No. 225489 | 76,607 | 1,224 | (77,831) | | - |
| MOE BICK Part Rationalisation of Blocks - Project No. 217305 | 65,002 | 517,828 | (582,830) | | - |
| MOE SIP Project - Turf - Project No. 225983 | 57,832 | 6,722 | (103,354) | 44,159 | 5,359 |
| MOE Bundled Roofing, Type 4 Fire Alarm - Project No. 226083 | - | 638,515 | (35,144) | | 603,371 |
| MOE Electrical Upgrade - Project No. 226080 | - | 13,950 | (581) | | 13,369 |
| MOE Sewer and Stormwater Drainage - Project No. 226082 | - | 52,750 | (52,750) | | - |
| MOE Heatpump Replacement - Project No. 226081 | - | 9,000 | (10,000) | | (1,000) |
| Totals | <u>178,812</u> | <u>2,627,554</u> | <u>(2,434,685)</u> | <u>44,206</u> | <u>415,887</u> |

Represented by:

| | |
|---|----------------|
| Funds Held on Behalf of the Ministry of Education | 622,099 |
| Funds Due from the Ministry of Education | (206,212) |
| | <u>415,887</u> |

| 2020 | Opening Balances | Receipts from MoE | Payments | Board Contributions | Closing Balances |
|---|---------------------|----------------------|------------------|------------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ |
| MOE Toilet Upgrade - Project No. 207260 | (4,807) | - | - | - | (4,807) |
| MOE A.C.L,O Hall Refurbishment & Ceiling Repairs - Project No. 217635 | 6,127 | 214,400 | (239,459) | - | (18,932) |
| MOE B,D,F,J,L - 02 Roofing & Internal Upgrades - Project No. 215903 | 164,529 | 85,327 | (253,130) | - | (3,274) |
| MOE N,O Lighting & Electrical Upgrade - Project No. 213547 | 32,446 | - | (26,062) | - | 6,384 |
| MOE Caretakers Shed Upgrade - Project No. 225489 | - | 80,550 | (3,943) | - | 76,607 |
| MOE BICK Part Rationalisation of Blocks - Project No. 217305 | - | 81,597 | (16,595) | - | 65,002 |
| MOE SIP Project - Turf - Project No. 225983 | - | 60,499 | (2,667) | - | 57,832 |
| MOE Carpet Project - Project No. 213548 | 5,747 | - | (5,747) | - | - |
| MOE Emergency Water Tank - Project No. 21995 | - | 41,997 | (41,997) | - | - |
| Totals | <u>204,042</u> | <u>564,370</u> | <u>(589,600)</u> | <u>-</u> | <u>178,812</u> |

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

17. Remuneration

Key management personnel compensation

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

| | 2021 Actual | 2020 Actual |
|---|----------------|----------------|
| | \$ | \$ |
| <i>Board Members</i> | | |
| Remuneration | 2,305 | 2,530 |
| <i>Leadership Team</i> | | |
| Remuneration | 623,346 | 634,500 |
| Full-time equivalent members | 6.00 | 6.00 |
| Total key management personnel remuneration | <u>625,651</u> | <u>637,030</u> |

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance meetings before each Board meeting where any member of the Board can attend and property discussions at each Board meeting. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

| | 2021 | 2020 |
|--|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 140-150 | 140-150 |
| 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 | 2021 | 2020 |
|---------------------|-------------------|-------------------|
| \$000 | FTE Number | FTE Number |
| 100-110 | 3.00 | 1.00 |
| 110-120 | 1.00 | 1.00 |
| | <u>4.00</u> | <u>2.00</u> |

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

18. Compensation and Other Benefits Upon Leaving

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

| | 2021 | 2020 |
|------------------|---------------|---------------|
| | Actual | Actual |
| Total | \$0 | \$32,000 |
| Number of People | 0 | 2 |

19. Contingencies

The school is unable to recognise a provision for cyclical maintenance because there is significant uncertainty about how the Ministry of Education's substantial improvements being completed within the school will affect the school and the property maintenance it is obliged to carry out (Contingent Liabilities as at 31 December 2020 (same as 2021))

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

(a) a contract for Bundled Roofing, Type 4 Alarm to be completed in 2022, which will be fully funded by the Ministry of Education. \$638,515 has been received of which \$35,144 has been spent on the project to date.

(b) a contract for an Electrical Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$13,950 has been received of which \$581 has been spent on the project to date.

(c) a contract for Sewer and Stormwater Drainage completed in 2021 which was fully funded by the Ministry of Education. \$52,750 has been received of which \$52,750 has been spent

(d) a contract for Heatpump Replacement completed in 2021 which was fully funded by the Ministry of Education. \$9,000 has been received of which \$10,000 has been spent to date.

(Capital commitments at 31 December 2020: Contracts for Caretakers Shed Upgrade, B,I,C,K Part Rationalisation of Blocks and SIP Project-Turf. All projects to be completed in 2021 and fully funded by the Ministry of Education. As at 31 December 2020 \$222,646 received and \$23,205 spent)

(b) Operating Commitments

As at 31 December 2021 the Board had not entered into any contracts.

21. Financial Instruments

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

Financial assets measured at amortised cost

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|---|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Cash and Cash Equivalents | 1,172,143 | 864,693 | 821,529 |
| Receivables | 112,604 | 87,146 | 87,146 |
| Investments - Term Deposits | 285,640 | 285,640 | 285,640 |
| Total Financial assets measured at amortised cost | <u>1,570,387</u> | <u>1,237,479</u> | <u>1,194,315</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 348,089 | 191,640 | 191,640 |
| Finance Leases | 14,804 | 10,387 | 22,123 |
| Total Financial Liabilities Measured at Amortised Cost | <u>362,893</u> | <u>202,027</u> | <u>213,763</u> |

22. Events After Balance Date

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

23. 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

For the year ended 31 December 2021

Kiwisport is a government funded initiative to support students' participation in organised sport. In 2021 the College received \$2647.45 excluding GST(2020 \$1968.00). The funding was spent on sports equipment for organised lunchtime activities and school sports in general: internal events and Sport Northland Secondary sports events which are external . This included: New sports equipment: basketball, volleyball, outdoor volleyball, badminton, touch, athletics, table tennis, netball. New sports gear: a new net, relacing uniform. Transport and koha to external non-school providers: croquet, bowls. General Funding of transport and entry fees to organised sports events external. Maintenance of current equipment in need of repair/damage and maintenance to be able to use. The number of students participating in organised sport went from 48% in 2020 to 50% 2021. The number of students representing the college went from 33 in 2020 to 42 in 2021.

Analysis of Variance Reporting



Auditor has reviewed the Analysis of Variance report and have checked that the figures are materially consistent with the financial statements, and that the written information is not inconsistent with my understanding of the School.

| | | | |
|---------------------|-------------------|-----------------------|-----|
| 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 over the year. | | | | | | | | | | | | | | | | | | | | | | | |
| Targets: | <p>Junior 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.</p> <p>Senior 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. Level 1 students gain 80 credits at level one Level 2 students gain 60 credits at level 2 and or 80 credits at level 1 Level 3 students gain 60 credits at level 3 and or 60 credits at level 2 For all students who are at Whangaroa College for at least 3 terms</p> | | | | | | | | | | | | | | | | | | | | | | | |
| Baseline Data: | <table border="1"> <thead> <tr> <th>Year 7</th> <th>Reading</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Start 2021</td> <td>7</td> <td>4</td> <td>8</td> <td>5</td> </tr> <tr> <td></td> <td>Well Below</td> <td>Below</td> <td>At</td> <td>Above</td> </tr> <tr> <td>End 2021</td> <td>7</td> <td>7</td> <td>2</td> <td>3</td> </tr> </tbody> </table> | | | | Year 7 | Reading | | | | Start 2021 | 7 | 4 | 8 | 5 | | Well Below | Below | At | Above | End 2021 | 7 | 7 | 2 | 3 |
| Year 7 | Reading | | | | | | | | | | | | | | | | | | | | | | | |
| Start 2021 | 7 | 4 | 8 | 5 | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | |
| End 2021 | 7 | 7 | 2 | 3 | | | | | | | | | | | | | | | | | | | | |

| | | | | |
|------------|-------------------|-------|----|-------|
| | | | | |
| Year 7 | Reading Maori | | | |
| Start 2021 | 7 | 4 | 8 | 4 |
| | Well Below | Below | At | Above |
| End 2021 | 6 | 7 | 2 | 2 |
| | | | | |
| Year 7 | Writing | | | |
| Start 2021 | 13 | 3 | 2 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 11 | 3 | 5 | 0 |
| | | | | |
| Year 7 | Writing Maori | | | |
| Start 2021 | 13 | 2 | 2 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 10 | 3 | 4 | 0 |
| | | | | |
| Year 7 | Mathematics | | | |
| Start 2021 | 6 | 5 | 6 | 5 |
| | Well Below | Below | At | Above |
| End 2021 | 8 | 8 | 2 | 2 |
| | | | | |
| Year 7 | Mathematics Maori | | | |
| Start 2021 | 6 | 5 | 6 | 4 |
| | Well Below | Below | At | Above |
| End 2021 | 7 | 8 | 2 | 1 |

| | | | | |
|------------|---------------|-------|----|-------|
| Year 8 | Reading | | | |
| Start 2021 | 4 | 7 | 5 | 1 |
| | Well Below | Below | At | Above |
| End 2021 | 2 | 7 | 4 | 2 |
| | | | | |
| Year 8 | Reading Maori | | | |
| Start 2021 | 4 | 6 | 2 | 1 |
| | Well Below | Below | At | Above |
| End 2021 | 2 | 5 | 2 | 2 |
| | | | | |
| Year 8 | Writing | | | |
| Start 2021 | 11 | 7 | 0 | 1 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 5 | 2 | 3 |
| | | | | |
| Year 8 | Writing Maori | | | |
| Start 2021 | 11 | 7 | 0 | 1 |
| | Well Below | Below | At | Above |
| End 2021 | 1 | 5 | 0 | 3 |
| | | | | |
| Year 8 | Mathematics | | | |
| Start 2021 | 3 | 8 | 2 | 4 |
| | Well Below | Below | At | Above |
| End 2021 | 2 | 4 | 3 | 7 |
| | | | | |

| | | | | |
|------------|-------------------|-------|----|-------|
| Year 8 | Mathematics Maori | | | |
| Start 2021 | 3 | 7 | 2 | 1 |
| | Well Below | Below | At | Above |
| End 2021 | 2 | 4 | 3 | 3 |
| Year 9 | Reading | | | |
| Start 2021 | 7 | 7 | 3 | 2 |
| | Well Below | Below | At | Above |
| End 2021 | 4 | 7 | 4 | 0 |
| Year 9 | Reading Maori | | | |
| Start 2021 | 7 | 7 | 3 | 1 |
| | Well Below | Below | At | Above |
| End 2021 | 4 | 7 | 3 | 0 |
| Year 9 | Writing | | | |
| Start 2021 | 4 | 4 | 2 | 2 |
| | Well Below | Below | At | Above |
| End 2021 | 4 | 5 | 2 | 1 |
| Year 9 | Writing Maori | | | |
| Start 2021 | 4 | 3 | 2 | 2 |
| | Well Below | Below | At | Above |
| End 2021 | 4 | 4 | 2 | 1 |

| | | | | |
|------------|-------------------|-------|----|-------|
| Year 9 | Mathematics | | | |
| Start 2021 | 0 | 11 | 3 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 2 | 10 | 2 | 4 |
| Year 9 | Mathematics Maori | | | |
| Start 2021 | 0 | 10 | 3 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 2 | 10 | 2 | 3 |
| Year 10 | Reading | | | |
| Start 2021 | 9 | 12 | 1 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 11 | 4 | 1 |
| Year 10 | Reading Maori | | | |
| Start 2021 | 9 | 10 | 1 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 9 | 4 | 1 |
| Year 10 | Writing | | | |
| Start 2021 | 8 | 10 | 3 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 4 | 4 | 0 |

| Year 10 | Writing Maori | | | |
|------------|-------------------|-------|----|-------|
| Start 2021 | 8 | 8 | 3 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 2 | 4 | 0 |
| | | | | |
| Year 10 | Mathematics | | | |
| Start 2021 | 12 | 6 | 3 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 6 | 7 | 5 |
| | | | | |
| Year 10 | Mathematics Maori | | | |
| Start 2021 | 12 | 5 | 2 | 0 |
| | Well Below | Below | At | Above |
| End 2021 | 3 | 5 | 6 | 5 |

| Attendance data | 2020 | 2021 | | | | | | |
|-----------------|--------|--------|--|--|--|--|--|--|
| Year 7 | 85.40% | 83.80% | | | | | | |
| Year 7 Maori | 84.90% | 82.35% | | | | | | |
| Year 8 | 81.90% | 82.40% | | | | | | |
| Year 8 Maori | 80.68% | 78.84% | | | | | | |
| Year 9 | 77.70% | 70.10% | | | | | | |
| Year 9 Maori | 75.32% | 67.88% | | | | | | |
| Year 10 | 71.70% | 74.60% | | | | | | |
| Year 10 Maori | 70.15% | 74.51% | | | | | | |

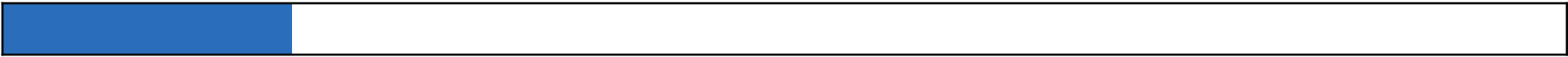
| | Year Level | Attendance | Ethnicity | Achieved NCEA Level | UE | Pathway 2022 |
|-----------|------------|------------|-----------|---------------------|-----|---------------------------|
| Student A | 11 | 51.1 | MAORI | M | | Whangaroa College 2022 |
| Student B | 11 | 86.4 | MAORI | A | | Whangaroa College 2022 |
| Student C | 11 | 80.8 | MAORI | A | | Whangaroa College 2022 |
| Student D | 11 | 61.1 | MAORI | N | | end of schooling/unknown |
| Student E | 11 | 86.1 | MAORI | NA | | another school in NZ |
| Student F | 11 | 78.5 | MAORI | A and level 2 | | Employment |
| Student H | 11 | 81.4 | MAORI | N | | Whangaroa College 2022 |
| Student I | 11 | 56.5 | MAORI | N | | Early exemption |
| Student J | 11 | 54.8 | MAORI | NA | | another school in NZ |
| Student K | 11 | 55.5 | MAORI | N | | Whangaroa College 2022 |
| Student L | 11 | 62.5 | MAORI | A | | Whangaroa College 2022 |
| Student M | 11 | 33.3 | MAORI | N | | Early exemption |
| Student N | 11 | 86.1 | MAORI | A | | Whangaroa College 2022 |
| Student O | 11 | 52.3 | MAORI | N | | continuous absence |
| Student P | 11 | 62.2 | PAKEHA | M and level 2 | | Whangaroa College 2022 |
| Student Q | 11 | 79.2 | PAKEHA | A | | Whangaroa College 2022 |
| Student R | 11 | 68.8 | PAKEHA | N | | another school in NZ |
| Student S | 11 | 73.9 | MAORI | M and level 3 | | Whangaroa College 2022 |
| | | | | | | |
| Student A | 12 | 70.2 | MAORI | A | | Full time employment |
| Student B | 12 | 75.4 | MAORI | A | | Whangaroa College 2022 |
| Student C | 12 | 59.4 | MAORI | N | | Whangaroa College 2022 |
| Student D | 12 | 66.6 | MAORI | N | | Whangaroa College 2022 |
| Student E | 12 | 69.6 | MAORI | N | | End of Schooling |
| Student F | 12 | 67 | MAORI | N | | Excluded - unsure |
| Student H | 12 | 83.1 | MAORI | A | | Whangaroa College 2022 |
| Student I | 12 | 83 | MAORI | A | | Whangaroa College 2022 |
| Student J | 12 | 77 | MAORI | A | | Automotive Apprenticeship |
| | | | | | | |
| Student A | 13 | 83.1 | MAORI | A | Yes | AUT |

| | | | | | | |
|-----------|----|------|--------|----|-----|--------------------------|
| Student B | 13 | 74.7 | MAORI | A | No | Otago University |
| Student C | 13 | 80.3 | MAORI | A | Yes | Waikato University |
| Student D | 13 | 40.8 | MAORI | N | No | 16/04/2021 left school |
| Student E | 13 | 88.4 | MAORI | A | No | Employment Hospitality |
| Student F | 13 | 82.2 | MAORI | A | No | Employment - Four square |
| Student H | 13 | 66.8 | MAORI | N | No | Full time employment |
| Student I | 13 | 14.3 | MAORI | NA | No | Left 9/2/2021 |
| Student J | 13 | 73.3 | PAKEHA | A | No | Northtec Whangarei |
| Student K | 13 | 48.7 | MAORI | N | No | Tourism school Auckland |

| Overall Data | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------|------------|------------|--------|------------|------------|--------|--------|
| Level 1 | 52.90 % | 48.50 % | 50% | 27.30 % | 52.63 % | 70% | 52.94% |
| Level 2 | 77.30 % | 65.20 % | 61.10% | 69.20 % | 66.20 % | 66.70% | 55.6% |
| Level 3 | 20% | 50% | 41.20% | 28.60 % | 57.14 % | 80% | 66.66% |
| UE | 0% | | | | | 20% | 22.22% |
| Literacy | | | | 54.50 % | 47.40 % | 70% | 52.94% |
| Numeracy | | | | 27.30 % | 73.70 % | 80% | 82.35% |
| | | | | | | | |
| Maori Data | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Level 1 | 51.70 % | 48.40 % | 53.30% | 30.00 % | 43.75 % | 66.66% | 53.84% |
| Level 2 | 75.00 % | 66.70 % | 57.10% | 70.00 % | 66.70 % | 66.70% | 55.6% |
| Level 3 | 22.20 % | 42.90 % | 42.90% | 20.00 % | 50.00 % | 75% | 62.50% |
| UE | 0% | | | | | 25% | 25% |

| | | | | | | | |
|-------------------------|-------|-------|--------|-------|--|--------|-------|
| Literacy | | | | | | 66.66% | 53.8% |
| Numeracy | | | | | | 77.8%% | 76.9% |
| | | | | | | | |
| Certificate Endorsement | Merit | | | | | | |
| | 2018 | 2019 | 2020 | 2021 | | | |
| Level 1 | 0% | 6.25% | 0% | 11.7% | | | |
| Level 2 | 23.0% | 16.6% | 12.50% | 0% | | | |
| Level 3 | 0% | 0% | 20% | 0% | | | |

| | | | | |
|--------------------|------------|------------|------------|------------|
| Attendance | | | | |
| Level 1 | 2018 | 2019 | 2020 | 2021 |
| Overall attendance | 81.50 % | 80.51 % | 68.30 % | 65.80 % |
| Maori Boys | 65.70 % | 78.80 % | 50.40 % | 78.37 % |
| Maori Girls | 82.00 % | 74.60 % | 74.21 % | 59.05 % |
| | | | | |
| Level 2 | | | | |
| Overall attendance | 79.20 % | 79.40 % | 76.90 % | 71.90 % |
| Maori Boys | 74% % | 88.80 % | 79.96 % | 69.90 % |
| Maori Girls | 76.70 % | 73.20 % | 72.68 % | 72.62 % |
| | | | | |
| Level 3 | | | | |
| Overall attendance | 65.10 % | 90.20 % | 74.10 % | 77.40 % |
| Maori Boys | 64.48 % | 94.90 % | NA | 61.76 % |
| Maori Girls | NA | 88.30 % | 62.66 % | 74.70 % |



| 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><u>Junior School</u></p> <ul style="list-style-type: none"> Continued integrated learning across all curriculum areas. Teacher professional development focus on Numeracy and Literacy Leaders Learning support programmes - Rainbow Reading (low readers) Implemented STEPS to help very low level students in junior school. Continued to differentiate student learning with smaller class sizes and more self-directed learning. Building Tuakana/Teina relationships. PLD to increase understanding of implementation of literacy and numeracy across the curriculum. Continued to build teacher capacity around effective pedagogy in the classroom. Continued to build on sharing learning strategies across all learning environments. Moved to digital learning platform when Covid 19 lockdowns occurred. | <p>From the data there was no real pattern to ethnicity or gender bias in terms of shifts made. For 2021 we had;</p> <ul style="list-style-type: none"> 24 new students to the junior school plus the 29 new year 7 students. 14 of these students came and then left again, some for a short time, others for over a term or 2. <p><u>Year 7 students:</u></p> <ul style="list-style-type: none"> By the end of 2021; 20% of Year 7 students are At or Above their curriculum level in Maths. 25% of Year 7 students are At or Above their curriculum level in Writing. 25% Year 7 students are At or Above their curriculum level in Reading. <p><u>Year 8 students:</u></p> <ul style="list-style-type: none"> By the end of 2021; 62.5% of Year 8 students are At or Above their curriculum level in Maths. 31.25% of Year 8 students are At or Above their curriculum level in Writing. 37.5% of Year 8 students are At or Above their curriculum level in Reading. <p><u>Year 9 students:</u></p> <ul style="list-style-type: none"> By the end of 2021; 33.33% of Year 9 students are At or Above their curriculum level in Maths. 16.66% of Year 9 students are At or Above their curriculum level in Writing. 25% of Year 9 students are At or Above their curriculum level in Reading. <p><u>Year 10 students:</u></p> <ul style="list-style-type: none"> By the end of 2021; 57.14% of Year 10 students are At or Above their curriculum level in Maths. | <ul style="list-style-type: none"> We did continue to carry on with a number of actions from 2020 including integrated & differentiated learning, learning support programmes, use of tuakana/teina learning relationships and building teacher capabilities. With such a huge intake of new students, the way our school curriculum is designed was a challenge. Some of the issues for us were to address how to navigate students who had exposure to this in 2020, whilst welcoming a very large group of new students. That, coupled with a number of staff changes/approved leave and the Covid 19 lockdowns, created barriers to student progress. The events listed above are the main factors in the low level acceleration The Year 8 and 10 students were the cohorts who seemed to navigate this space better than the other cohorts. The Mathematics results for year 10 do not accurately reflect the progress made in this space as 4 year 10 students moved up to the NCEA level 1 class and achieved credits The transient nature of our school continues to have an impact as mentioned previously. Many students in the junior school did not have access to | <ul style="list-style-type: none"> 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. The literacy and numeracy leaders are leading out on making it a whole school approach to literacy and numeracy rather than teachers seeing it as the English and Mathematics teacher's responsibility. This creates more robust learning opportunities in Reading, Writing and Maths which can be aligned across the school. It was also decided to change the way classes were split. Instead of year 7 and 8 students being in two mixed classes and the year 9 and 10 students being in three mixed classes. Classes will be broken into single year group classes. Junior school students will also be offered subjects that align to the |

- 36.66% of Year 10 students are At or Above their curriculum level in Writing.
- 26.31% of Year 10 students are At or Above their curriculum level in Reading.

A lot of work was done around values education, Positive Behaviour for Learning (PB4L) and building the hauora of the students. Due to the Covid 19 situation worldwide, a major focus in the junior school was making sure students felt safe and supported in being at school. The long absences from school as well as a lack of connectivity for students and whanau did not help with students' learning. Wellbeing classes were set up for students during the lockdowns as a way to help students who needed a place to talk and get information and answers.

or chose not to take part in online learning offered when the lockdowns occurred. Our data shows that attendance in the junior school was extremely poor.

Pods rather than a pod based timetable to help broaden what we are able to offer within the junior school. This will also give students learning opportunities across the year in subjects where they were only getting a term in 2021.

- *The trends shown in the writing and Mathematics statistics have shown a need for development of the plan to be further developed for 2022. This will ensure that we improve teacher practice. By providing stability to staff they can refine skills in areas so they become more confident. It will also create a pathway with progressions so that students are able to be accelerated and have developed the skills needed from year 7 to 13. Stability will also be provided for teachers with staff placed in subjects for consecutive years so they can build on skills and knowledge. This was agreed upon at the start of 2022.*
- *We also noticed the need for more teacher aide time to assist with the initial transitioning of new students and to provide the support our students need*

Senior School

- Identify those students at risk of not achieving the corresponding NCEA level in 2021 then develop and implement appropriate individual student support plans.
- Continued development of the whanau classes and teachers for academic counselling purposes.
- Students received academic counselling with monitoring of credits attempted and gained.
- Encouraged and facilitated planning across subject areas where possible with the development of assessments that can work across subjects.
- Students who do not meet subject prerequisites do not move on in that subject until they have been achieved. This process to be carried out during enrolment.
- Continue to develop Academic /Vocational pathways programmes so students can choose academic or vocational pathways to achieve Level 2/3. Higher engagement and more informed course selections should result
- Maintained The Academic Counselling /PST programme
- Continued with academic and workplace subject choices in Literacy and Numeracy.
- Students were offered literacy and numeracy standards within other pods and mods where appropriate.
- Move to digital learning platform when Covid 19 lockdowns happened. Focus was on the continuation of learning in

Senior Students:

One year 11 student achieved NCEA level 3 and one year 11 student achieved NCEA level 2.

Year 11 students:

Overall Achievement decrease 17%
Maori Achievement decrease 12.82%

Year 12 students:

Achievement decrease of 11.1%
Maori Achievement decrease of 11.1%

Year 13 students:

Achievement decrease 13.34%
Maori Achievement decrease 12.5%

UE

Overall Achievement increase 2.22%
Maori Achievement no change

Literacy

Decrease of 17.06%

Numeracy

Increase of 2.35%

- Students were identified and strategies put in place for them. Some courses were not completed throughout the year due to Covid. This unfortunately had a detrimental effect for some students.
- 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 PSTs.
- The Director of Student Engagement provided multiple opportunities for staff to learn about being an effective academic counsellor. Students were shown tracking and developing 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.
- There is still plenty of refinement that needs to take place to perfect the Pod based learning system. For 2022 changes have been put in place allowing for great time in PODs reversing the change made in 2021 back to 12 lessons.
- PD was provided around integration and curriculum design. All staff were given a

throughout the year. The board has continued this for 2022. 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 continued for 2021 and 2022.

- Supportive tuakana/teina relationships are encouraged through integrated learning classes. Our targets for wellbeing in the school are to continue to achieve the high PB4L set data score this coupled with targeted learning around PB4L will continue as a focus in 2022. Pb4l lesson take place each week with a focus on school values.
- Continue to use data to inform our choices around students' levels and those who are our at risk students.
- 3 days of PSTs at the beginning of they year with students needing whanau to attend in order to enrol. This led to the highest
- Use of co-construction meetings to analyse data as a whole staff so every teacher can

literacy, numeracy and Pod learning. Senior students were provided with a full coverage option.

chance to voice opinions and ideas.

- *Students were reclassified where necessary and courses designed so students are placed at the correct level. Students are offered the opportunity to complete credits at level 1, 2 and 3 in our senior classes as they are all mixed level.*
- *Students took part in information days before subject selection so they were informed of what was on offer in each subject area. 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.*
- **Year 11.** *Two year 11 students received early exemptions to leave school part way through the year they did not achieve level 1. Two students struggled with covid anxiety and had extended periods of absence from school they were not able to achieve level 1. Two students attended Whangaroa College for a brief time then transferred back to other schools.*
- **Year 12.** *One year 12 student was excluded and did not achieve level 2. One student left for employment at the end of term 2.*
- **Year 13.** *One year 13 student left at the end of term 1 to go to employment did not achieve level 3. One student left at the beginning of August to*

differentiate learning for our students.

- *Change to our timetable structure for senior students. Pods to shift from 10 periods a week from 12 this means we have to remove a senior option line. This will enable student's further opportunities to gain credits within POD learning time. They were always designed to have twice the amount of class time as Mods to enable integration.*
- *PLD for Hols of Pods to help with collaboration and integration of subjects.*
- *PLD for numeracy and literacy from in school specialists and outside providers (NZAMT, NMA, Asttle)*
- *Changes made to the enrolment process to ensure students are being placed in correct levels. It also ensures they know the expectations of being at school. They also receive a tour of the school. These take place every two weeks.*
- *All students in the school were required to have a PST before being able to enrol at the start of the year. It had a great effect on then number of whanau who turned up to*

| | | | |
|--|--|---|---|
| | | <p><i>employment did not achieve level 3. One of the year 13 students arrived in August needing to complete level 2 before beginning level 3.</i></p> <ul style="list-style-type: none"> • <i>Three year 13 students have gone to University to Study one in Otago University, one to the University of Auckland, and one to Waikato University. Another student is studying at Northtec in Whangarei.</i> | <p><i>support students in their return to school.</i></p> <ul style="list-style-type: none"> • <i>All senior subjects are to offer a pathway to university (14 credits UE approved) for students who wish to achieve UE. Literacy and Numeracy to be included where possible to all senior courses.</i> • <i>Attendance data used in real time to inform whanau each day if their student is at school. It is also displayed on the parent portal on PCschools and reported on during PSTs. There will also be updates sent home during each term informing the whanau of the current attendance rate of their student.</i> • <i>Review of staffing and where staff best fit within different subjects. Meeting of all staff to discuss decisions relating to what subjects they are able to teach. Staff are given security knowing that it will be the same over the next few years.</i> |
|--|--|---|---|

Planning for next year:

- *Continue to develop and strengthen the Literacy Leader and Numeracy Leader roles.*
- *Continue to have a school paid Teacher Aide as this is an important resource.*
- *Continued development of supportive tuakana/teina relationships is encouraged through integrated learning classes.*
- *Continued PB4L learning.*
- *Targeted MOE PLD around collaborative planning & teaching, and assessment practice.*
- *Specific PD to strengthen teachers abilities in numeracy and literacy.*
- *Use of data is key to tailoring programmes to enable students to progress – data available and evaluated by staff during co-construction meetings.*

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

Junior

- 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 who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.

Senior

- 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.
- Level 1 students gain 80 credits at level one.
- Level 2 students gain 60 credits at level 2 and or 80 credits at level 1.
- Level 3 students gain 60 credits at level 3 and or 60 credits at level 2.
- All students wanting to attain University Entrance will achieve this in 2021.
- For all students who are at Whangaroa College for at least 3 terms
- All students will have 85% or higher attendance.
- A wellbeing target has been set - our PB4L set data should remain above 90% this covers all students at the school.

Additional Goals

- All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.

Targets and Planning 2022

| | |
|-----------------------|---|
| 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 over the year. |
| Targets: | Junior 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. |

| | |
|-------------------------|---|
| | <p>Senior</p> <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 1 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> <p>For all students who are at Whangaroa College for at least 3 terms</p> |
| Baseline Data: | <p>Data will be gathered from our junior testing program from term 4 2021 as well as term 1 testing in 2022.</p> <p>NCEA data will be used from our PCschool and NZQA records.</p> <p>Students who require additional support will be identified.</p> |
| Student Numbers: | <p>2022</p> <p>Year 7 24</p> <p>Year 8 19</p> <p>Year 9 23</p> <p>Year 10 22</p> <p>Year 11 25</p> <p>Year 12 11</p> <p>Year 13 6</p> <p>Total 130</p> |

| When: | What: | Who: | Indicators of Progress: |
|------------|---|-----------------------------------|---|
| Term 1 - 4 | Identify students and develop learning plans for at risk students using co-construction meetings | Director of Teaching and Learning | Learning plans are developed and students who need extra support are offered it in a timely manner. |
| Term 1 - 4 | Supportive tuakana/teina relationships are encouraged through integrated learning classes. Our targets for wellbeing in the school are to continue to achieve the high PB4L set data score this coupled with targeted learning around PB4L. | Director of Student Engagement | Data is tracked using our templates to determine house points for students. Students with the most house points are rewarded. Students also receive certificates helping to support the positive learning environment within all classes. |

| | | | |
|--------------|--|---|--|
| Term 1 - 4 | Using our data systems to monitor students' progress to towards achievement targets | Director of Teaching and Learning | Data used during co-construction meetings. Students showing progress towards goals. Targets set for students each term. Assessment calendar developed so students can track progress. |
| Twice a year | Regularly meet with whanau in PST meetings to discuss student progress and individual learning needs or plans. | Director of Operations, Whanau Teachers, and Student. | Students and whanua know and understand the current level and progress of the student. Support is offered where possible to help students to achieve to their potential. |
| Term 1 - 4 | Attendance data used in real time to inform whanau each day if their student is at school. It is also displayed on the parent portal on PCschools and reported on during PSTs. | Director of Student Engagement | Student attendance data improves each term. Students identified as being at risk due to attendance are identified and conversation with whanau takes place. |
| Term 1 - 4 | PLD for numeracy and literacy from in school specialists and outside providers | Numeracy and Literacy leaders | Staff are aware of the impact of improving practice and this leads to improved outcomes for our learners. |
| Term 1 - 4 | Provide PLD for whanau teachers to enable them to effectively monitor and motivate students. PLD for Hols of Pods to help with collaboration and integration of subjects. | Director of Teaching and Learning, Director of Operations. | PLD sessions run by DTL to support staff on data access, analysis, and planning so students can be supported on a regular basis each week. Time set aside for Heads of Learning so they are able to plan collaboratively with teaching groups and also provide support where necessary. DTL supports HoL in this space. |

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF Whangaroa College FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and *the notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 1 November 2022. This is the date at which our opinion is expressed.

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

Basis 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 Allbon Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Statement of Responsibility, Members of the Board, Kiwisport and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

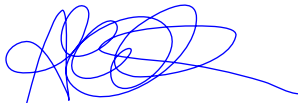
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



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