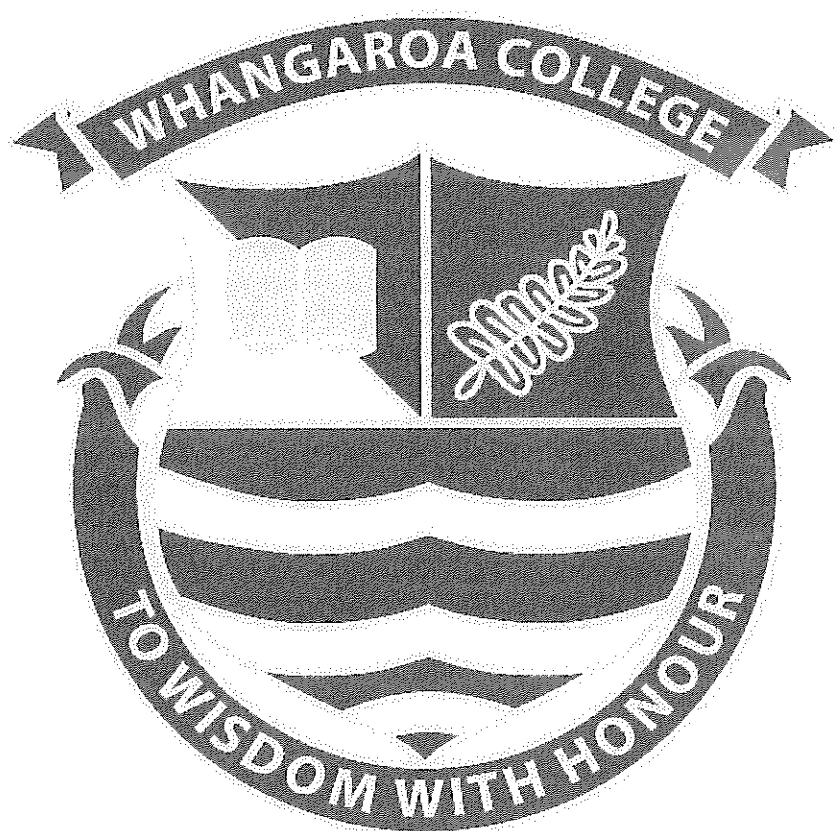


# WHANGAROA COLLEGE

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



# WHANGAROA COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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](mailto:office@whc.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Colleen Sherwin	Presiding Member	Co-Opted	May-25
Jack Anderson	Principal	ex Officio	
Melissa Pivac-Kool	Parent Rep	Ministerial Appointment	May-25
Wiki Todd	Parent Rep	Re-Elected	May-25
Jess Williams	Parent Rep	Ministerial Appointment	May-25
Rima Witana	Parent Rep	Ministerial Appointment	May-25
Bree Davis	Parent Rep	Ministerial Appointment	May-25
LeeAnn Samuels	Staff Rep	Elected	May-25
Jonah Thompson	Student Rep	Elected	Sep-23
Isaac Lenden	Parent Rep	Elected	May-22
Linley Fleming	Parent Rep	Elected	Oct-22
Wendy Sutherland	Parent Rep	Ministerial Appointment	Dec-22
Ben O'Donnell	Staff Rep	Elected	Oct-22

#### Accountant / Service Provider:

Top  
SchoolOffice

#### Auditor:

BDO Kerikeri

# WHANGAROA COLLEGE

Annual Report - For the year ended 31 December 2022

## Index

Page	Statement
	<b>Financial Statements</b>
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 - 19	Notes to the Financial Statements
	<b>Other Information</b>
Appendix	Kiwisport
Appendix	Analysis of Variance
Appendix	Statement of Compliance with Employment Policy
Appendix	Independent Auditors Report

# Whangaroa College

## Statement of Responsibility

For the year ended 31 December 2022

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

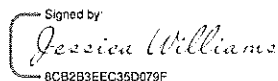
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jessica Williams

Full Name of Presiding Member

Signed by  
  
8CB2B3EEC35D079F

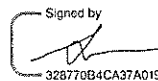
Signature of Presiding Member

15/06/2023

Date:

Jack Anderson

Full Name of Principal

Signed by  
  
326770B4CA37A019

Signature of Principal

15/06/2023

Date:

# Whangaroa College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,972,476	2,693,910	2,402,161
Locally Raised Funds	3	80,690	72,150	64,680
Interest Income		12,048	5,000	4,178
<b>Total Revenue</b>		<b>3,065,214</b>	<b>2,771,060</b>	<b>2,471,019</b>
<b>Expenses</b>				
Locally Raised Funds	3	37,482	49,500	43,159
Learning Resources	4	1,762,503	1,702,241	1,582,912
Administration	5	345,216	325,700	252,165
Finance		889	-	1,377
Property	6	692,421	674,330	482,620
Loss on Disposal of Property, Plant and Equipment		737	-	-
		<b>2,839,248</b>	<b>2,751,771</b>	<b>2,362,233</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>225,966</b>	<b>19,289</b>	<b>108,786</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>225,966</b>	<b>19,289</b>	<b>108,786</b>

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

# Whangaroa College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,513,790	1,469,740	1,405,004
Total comprehensive revenue and expense for the year		225,966	19,289	108,786
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		1,739,756	1,489,029	1,513,790
Accumulated comprehensive revenue and expense		1,739,756	1,489,029	1,513,790
Reserves		-	-	-
<b>Equity at 31 December</b>		1,739,756	1,489,029	1,513,790

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	803,874	949,632	1,172,143
Accounts Receivable	8	202,315	112,604	112,604
GST Receivable		4,338	123,378	123,378
Prepayments		16,092	10,851	10,851
Investments	9	385,640	185,640	285,640
Funds Receivable for Capital Works Projects	14	605,206	-	206,212
		2,017,465	1,382,105	1,910,828
<b>Current Liabilities</b>				
Accounts Payable	11	250,842	348,089	348,089
Revenue Received in Advance	12	1,000	10,000	10,000
Finance Lease Liability	13	4,177	2,935	10,271
Funds held for Capital Works Projects	14	589,826	-	622,099
		845,845	361,024	990,459
<b>Working Capital Surplus/(Deficit)</b>		1,171,620	1,021,081	920,369
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	572,071	469,545	597,954
		572,071	469,545	597,954
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	3,935	1,597	4,533
		3,935	1,597	4,533
<b>Net Assets</b>		1,739,756	1,489,029	1,513,790
<b>Equity</b>		1,739,756	1,489,029	1,513,790

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,171,787	1,049,420	921,027
Locally Raised Funds		61,430	81,150	73,680
Goods and Services Tax (net)		119,040	(114,073)	(114,073)
Payments to Employees		(468,255)	(333,738)	(318,489)
Payments to Suppliers		(660,052)	(533,873)	(346,797)
Interest Paid		(889)	-	(1,377)
Interest Received		10,126	4,957	4,135
Net cash from/(to) Operating Activities		233,187	153,843	218,106
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(59,543)	(158,633)	(92,832)
Purchase of Investments		(100,000)	100,000	
Net cash from/(to) Investing Activities		(159,543)	(58,633)	(92,832)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(10,646)	(10,271)	(11,735)
Funds Administered on Behalf of Third Parties		(431,267)	-	237,075
Net cash from/(to) Financing Activities		(441,913)	(10,271)	225,340
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(368,269)</b>	<b>84,939</b>	<b>350,614</b>
Cash and cash equivalents at the beginning of the year	7	1,172,143	864,693	821,529
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>803,874</b>	<b>949,632</b>	<b>1,172,143</b>

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

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



# Whangaroa College

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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

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

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

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

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

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

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

### **c) Revenue Recognition**

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

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

#### ***Other Grants where conditions exist***

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

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

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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

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

### **d) 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 expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **m) 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.

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

#### **n) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLb programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**q) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**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.

**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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,147,103	897,150	890,276
Teachers' Salaries Grants	1,330,901	1,300,000	1,177,862
Use of Land and Buildings Grants	416,330	416,330	270,163
Other Government Grants	78,142	80,430	63,860
	<u>2,972,476</u>	<u>2,693,910</u>	<u>2,402,161</u>

The school has opted in to the donations scheme for this year. Total amount received was \$20,100.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	2,131	1,000	-
Fundraising & Community Grants	-	-	3,151
Other Revenue	57,061	50,900	48,926
Trading	-	-	90
Fees for Extra Curricular Activities	21,498	20,250	12,513
	<u>80,690</u>	<u>72,150</u>	<u>64,680</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,427	15,500	6,851
Trading	4	500	-
Other Locally Raised Funds Expenditure	28,051	33,500	36,308
	<u>37,482</u>	<u>49,500</u>	<u>43,159</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>43,208</u>	<u>22,650</u>	<u>21,521</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	127,569	193,741	109,576
Equipment Repairs	1,911	4,000	5,886
Information and Communication Technology	25,349	18,500	12,992
Library Resources	1,089	1,500	360
Employee Benefits - Salaries	1,511,980	1,423,000	1,362,529
Staff Development	9,916	11,500	8,968
Depreciation	84,689	50,000	82,601
	<u>1,762,503</u>	<u>1,702,241</u>	<u>1,582,912</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,580	7,000	6,388
Board Fees	2,260	3,000	2,305
Board Expenses	5,110	4,700	3,897
Communication	3,277	6,200	5,649
Consumables	(542)	6,500	(3,673)
Operating Lease	15,449	25,200	11,429
Other	78,414	111,500	126,183
Employee Benefits - Salaries	224,345	150,000	91,877
Insurance	4,179	4,500	3,904
Service Providers, Contractors and Consultancy	6,144	7,100	4,206
	<u>345,216</u>	<u>325,700</u>	<u>252,165</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	30,412	25,500	26,415
Consultancy and Contract Services	42,625	42,000	40,654
Cyclical Maintenance Provision	-	21,000	-
Grounds	8,819	15,200	14,141
Heat, Light and Water	37,992	37,000	29,179
Rates	5,322	5,300	4,710
Repairs and Maintenance	66,456	42,500	47,495
Use of Land and Buildings	416,330	416,330	270,163
Security	1,985	2,500	1,656
Employee Benefits - Salaries	82,480	67,000	48,207
	<u>692,421</u>	<u>674,330</u>	<u>482,620</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	643,874	89,632	412,143
Short-term Bank Deposits	160,000	860,000	760,000
Cash and cash equivalents for Statement of Cash Flows	<u>803,874</u>	<u>949,632</u>	<u>1,172,143</u>

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

Of the \$803,874 Cash and Cash Equivalents, \$589,826 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2023 on Crown owned school buildings.

Of the \$803,874 Cash and Cash Equivalents, \$1,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	11,417	1,157	1,157
Receivables from the Ministry of Education	31,349	5,234	5,234
Interest Receivable	2,716	794	794
Banking Staffing Underuse	27,343	-	-
Teacher Salaries Grant Receivable	129,490	105,419	105,419
	<u>202,315</u>	<u>112,604</u>	<u>112,604</u>
Receivables from Exchange Transactions	14,133	1,951	1,951
Receivables from Non-Exchange Transactions	188,182	110,653	110,653
	<u>202,315</u>	<u>112,604</u>	<u>112,604</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	385,640	185,640	285,640
	<u>385,640</u>	<u>185,640</u>	<u>285,640</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	91,320	-	-	-	-	91,320
Buildings	199,224	-	-	-	(8,725)	190,499
Furniture and Equipment	56,442	9,509	-	-	(6,273)	59,678
Information and Communication Technology	53,098	8,502	-	-	(23,727)	37,873
Motor Vehicles	24,216	-	-	-	(6,977)	17,239
Leased Assets	14,006	3,953	-	-	(10,679)	7,280
Library Resources	18,366	3,439	(223)	-	(2,698)	18,884
Plant and Machinery	55,416	18,645	(514)	-	(10,550)	62,997
Sports Equipment	46,687	4,205	-	-	(6,365)	44,527
Audio Visual	5,535	1,172	-	-	(1,351)	5,356
Electronic Equipment	20,136	7,240	-	-	(3,753)	23,623
Equipment for Teaching	12,283	2,878	-	-	(3,319)	11,842
Minor Equipment	1,225	-	-	-	(272)	953
<b>Balance at 31 December 2022</b>	<u>597,954</u>	<u>59,543</u>	<u>(737)</u>	<u>-</u>	<u>(84,689)</u>	<u>572,071</u>

The net carrying value of furniture and equipment held under a finance lease is \$9,724 (2021: \$14,006)



### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	91,320	-	91,320	91,320	-	91,320
Buildings	369,765	(179,266)	190,499	369,765	(170,541)	199,224
Furniture and Equipment	128,129	(68,451)	59,678	118,620	(62,178)	56,442
Information and Communication Technology	188,718	(150,845)	37,873	180,216	(127,118)	53,098
Motor Vehicles	117,150	(99,911)	17,239	117,150	(92,934)	24,216
Leased Assets	28,414	(21,134)	7,280	73,177	(59,171)	14,006
Library Resources	90,730	(71,846)	18,884	88,364	(69,998)	18,366
Plant and Machinery	145,739	(82,742)	62,997	133,863	(78,447)	55,416
Sports Equipment	68,801	(24,274)	44,527	64,596	(17,909)	46,687
Audio Visual	12,466	(7,110)	5,356	11,294	(5,759)	5,535
Electronic Equipment	45,671	(22,048)	23,623	38,431	(18,295)	20,136
Equipment for Teaching	62,901	(51,059)	11,842	60,023	(47,740)	12,283
Minor Equipment	3,453	(2,500)	953	3,453	(2,228)	1,225
<b>Balance at 31 December</b>	<b>1,353,257</b>	<b>(781,186)</b>	<b>572,071</b>	<b>1,350,272</b>	<b>(752,318)</b>	<b>597,954</b>

### 11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	49,673	190,860	190,860
Accruals	7,566	7,346	7,346
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	140,465	109,512	109,512
Employee Entitlements - Leave Accrual	53,138	40,371	40,371
	<b>250,842</b>	<b>348,089</b>	<b>348,089</b>
 Payables for Exchange Transactions	 250,842	 348,089	 348,089
	<b>250,842</b>	<b>348,089</b>	<b>348,089</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	1,000	1,000	1,000
Other revenue in Advance	-	9,000	9,000
	<u>1,000</u>	<u>10,000</u>	<u>10,000</u>

## 13. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	4,708	3,085	11,057
Later than One Year and no Later than Five Years	4,220	1,647	4,884
Future Finance Charges	(816)	(200)	(1,137)
	<u>8,112</u>	<u>4,532</u>	<u>14,804</u>
	<u>4,177</u>	<u>2,935</u>	<u>10,271</u>
	<u>3,935</u>	<u>1,597</u>	<u>4,533</u>
	<u>8,112</u>	<u>4,532</u>	<u>14,804</u>

### Represented by

Finance lease liability - Current  
Finance lease liability - Non current

## 14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE B,D,F,J,L - 02 Roofing & Internal Upgrades - Project No. 215903	(205,212)	-	(397,734)	-	(602,946)
MOE SIP Project - Turf - Project No. 225983	5,359	-	(5,359)	-	-
MOE Bundled Roofing, Type 4 Fire Alarm - Project No. 226083	603,371	3,501	(17,096)	-	589,776
MOE Electrical Upgrade - Project No. 226080	13,369	1,544	(14,913)	-	-
MOE Heatpump Replacement - Project No. 226081	(1,000)	-	-	-	(1,000)
MOE Fencing Project	-	-	(1,260)	-	(1,260)
MOE Mould Room	-	32,168	(32,118)	-	50
Totals	<u>415,887</u>	<u>37,213</u>	<u>(468,480)</u>	<u>-</u>	<u>(15,380)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education 589,826  
Funds Receivable from the Ministry of Education (605,206)

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	178,812	2,627,554	(2,434,685)	44,206	415,887

**Represented by:**

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

622,099  
(206,212)

**15. Related Party Transactions**

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

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

## 16. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,260	2,305
<i>Leadership Team</i>		
Remuneration	694,085	623,346
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	696,345	625,651

There are nine members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. All members of the Board are members of the Finance and Property committees that meet bi-monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	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 \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	3.00
110 - 120	3.00	1.00
	5.00	4.00

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

## 17. Compensation and Other Benefits Upon Leaving

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

	2022 Actual \$0	2021 Actual \$0
Total	nil	nil
Number of People		

## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021** : nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to received a final wash up that adjusts the estimated quarterly installments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December, 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### Holidays Act Compliance – schools payroll

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

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

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

## 19. Commitments

### (a) Capital Commitments

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

- (a) \$709,461 contract for Bundled Roofing, Type 4 Alarm to be completed in 2023, which will be fully funded by the Ministry of Education. \$642,016 has been received of which \$52,240 has been spent on the project to date.
- (b) \$15,500 contract for an Electrical Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$15,500 has been received of which \$15,500 has been spent on the project to date.
- (c) \$10,000 contract for Heatpump Replacement completed in 2022 which was fully funded by the Ministry of Education. \$9000 has been received of which \$10,000 has been spent to date.
- (d) \$1,725,485 contract for Roofing and Internal Upgrades to be completed in 2023, which will be fully funded by the Ministry of Education. \$1,352,205 has been received of which \$1,951,877 has been spent to date.
- (e) \$35,742 contract for Mould Room Repairs was completed in 2022, which will be fully funded by the Ministry of Education. \$32,168 has been received of which \$32,118 has been spent to date.
- (f) Contract for Fencing Repairs to be completed in 2023, which will be fully funded by the Ministry of Education. \$Nil has been received of which \$1,260 has been spent to date.

(Capital commitments at 31 December 2021: Contracts for \$2,458,896 all fully funded by Ministry of Education)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	803,874	949,632	1,172,143
Receivables	202,315	112,604	112,604
Investments - Term Deposits	385,640	185,640	285,640
Total Financial assets measured at amortised cost	<u>1,391,829</u>	<u>1,247,876</u>	<u>1,570,387</u>

### Financial liabilities measured at amortised cost

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
Payables	250,842	348,089	348,089
Finance Leases	8,112	4,532	14,804
Total Financial Liabilities Measured at Amortised Cost	<u>258,954</u>	<u>352,621</u>	<u>362,893</u>

## 21. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips and prolonged power and water outages for many communities in Northland, Auckland, Coromandel, Bay of Plenty, Gisborne and Hawkes Bay/Tarawhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in Northland region and the full financial impact has not yet been determined but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education even while closed.

## 22. 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 2022

Kiwisport is a government funded initiative to support students' participation in organised sport. In 2022 the College received \$2609 excluding GST (2021 \$2647). 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, softball equipment and replacing uniforms. Transport and koha to external non-school providers: Basketball and Paddleboarding. 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 50% 2021 to 53% in 2022. The number of students representing the college went from 42 in 2021 55 in 2022.

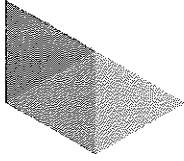
# **Whangaroa College**

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

For the year ended 31 December 2022

Whangaroa College has met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Equal Opportunities Policy. We practice impartial selection of suitably qualified persons for appointment through our nominated selection committee.

# Analysis of Variance Reporting



School Name:	Whangaroa College	School Number: 004																				
Strategic Aim:	To raise the achievement of all students (especially Māori) 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><b>Junior</b> 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><b>Senior</b> 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><tr><td colspan="5">Year 7 Reading</td></tr><tr><td>Start 2022</td><td>8</td><td>2</td><td>6</td><td>8</td></tr><tr><td></td><td>Well Below</td><td>Below</td><td>At</td><td>Above</td></tr><tr><td>End 2022</td><td>14</td><td>2</td><td>0</td><td>6</td></tr></table>		Year 7 Reading					Start 2022	8	2	6	8		Well Below	Below	At	Above	End 2022	14	2	0	6
Year 7 Reading																						
Start 2022	8	2	6	8																		
	Well Below	Below	At	Above																		
End 2022	14	2	0	6																		



Year 7

Reading Maori

Start 2022	8	2	5	4
	Well Below	Below	At	Above
End 2022	14	1	0	3

Year 7

Writing

Start 2022	5	7	4	10
	Well Below	Below	At	Above
End 2022	4	3	4	6

Year 7

Writing Maori

Start 2022	5	7	3	8
	Well Below	Below	At	Above
End 2022	4	3	0	5

Year 7

Mathematics

Start 2022	11	4	6	2
	Well Below	Below	At	Above
End 2022	16	3	1	2

Year 7

Mathematics Maori

Start 2022	11	4	5	1
	Well Below	Below	At	Above
End 2022	16	3	1	2

Year 8

Reading

Start 2022	5	5	2	4
	Well Below	Below	At	Above
End 2022	7	5	3	0

Year 8

Reading Maori

Start 2022	4	5	2	2
	Well Below	Below	At	Above
End 2022	7	4	2	0

Year 8

Writing

Start 2022	16	0	2	0
	Well Below	Below	At	Above
End 2022	11	2	4	0

Year 8  
Writing Maori

Start 2022	15	0	1	0
	Well Below		At	Above
End 2022	11	1	2	0

Year 8  
Mathematics

Start 2022	12	4	1	1
	Well Below		At	Above
End 2022	11	0	2	1

Year 8  
Mathematics Maori

Start 2022	11	3	1	1
	Well Below		At	Above
End 2022	15	3	1	1

Year 9  
Reading

Start 2022	4	8	3	6
	Well Below		At	Above
End 2022	15	2	2	1

Year 9

Reading Maori

Start 2022	3	8	3	3
	Well Below	Below	At	Above
End 2022	15	0	1	0

Year 9

Writing

Start 2022	19	1	2	1
	Well Below	Below	At	Above
End 2022	14	4	0	2

Year 9

Writing Maori

Start 2022	18	0	1	0
	Well Below	Below	At	Above
End 2022	13	2	0	1

Year 9

Mathematics

Start 2022	12	3	4	3
	Well Below	Below	At	Above
End 2022	13	3	1	4

Year 9

Mathematics Maori

Start 2022	12	2	4	1
	Well Below	Below	At	Above
End 2022	13	3	1	1

Year 10

Reading

Start 2022	5	8	2	3
	Well Below	Below	At	Above
End 2022	5	9	0	1

Year 10

Reading Maori

Start 2022	4	8	1	3
	Well Below	Below	At	Above
End 2022	5	9	0	1

Year 10

Writing

Start 2022	13	1	0	0
	Well Below	Below	At	Above
End 2022	15	0	1	0

Year 10  
Writing Maori

Start 2022	12	1	0	0
	Well Below	Below	At	Above
End 2022	14	0	1	0

Year 10  
Mathematics

Start 2022	16	1	0	0
	Well Below	Below	At	Above
End 2022	10	3	2	1

Year 10  
Mathematics Maori

Start 2022	16	0	0	0
	Well Below	Below	At	Above
End 2022	9	3	2	1

Attendance data	2020	2021	2022
Year 7	85.40%	83.80%	70.64%
Year 7 Maori	84.90%	82.35%	69.80%
Year 8	81.90%	82.40%	68.5%
Year 8 Maori	80.68%	78.84%	75%
Year 9	77.70%	70.10%	70.55%
Year 9 Maori	75.32%	67.88%	71.2%
Year 10	71.70%	74.60%	64.33%
Year 10 Maori	70.15%	74.51%	62.23%

	Year Level	Attendance	Ethnicity	Achieved NCEA Level	UE	Pathway 2022
Student A	11	77	Maori	YES		Whangaroa College 2023
Student B	11	49	Maori	NO		Whangaroa College 2023
Student C	11	67	Maori	NO		Moved out of region T3
Student D	11	67	Maori	NO		Whangaroa College 2023
Student E	11	80	NZE	YES		Whangaroa College 2023
Student F	11	69	Maori	NO		Whangaroa College 2023
Student G	11	43	Maori	NO		Whangaroa College 2023
Student H	11	32	Maori	NO		Low attendance then left



Student I		11	74	Maori		YES	Whangaroa College 2023
							Whangaroa College 2023
Student J		11	82	Maori		YES	Whangaroa College 2023
Student K		11	77	Maori		YES	Whangaroa College 2023
Student L		11		Maori		NO	Working wanted a gap year
Student M		11	76	Maori		YES	Transferred to another school
Student N		11	48	Maori		NO	Moved out of region
Student O		11	80	Maori		YES	Whangaroa College 2023
Student P		11	49	Maori		NO	Left
Student Q		11	77	Maori		YES	Unsure of where-abouts
Student R		11	79	Maori		YES	Whangaroa College 2023
Student S		11		Maori		NO	Whangaroa College 2023
Student T		11	68	Maori		YES	Whangaroa College 2023
Student U		11	43	Maori		NO	Whangaroa College 2023
Student V		11	71	Maori		NO	Whangaroa College 2023
Student W		11	85	Maori		YES	Whangaroa College 2023
Student X		11	70	Maori		NO	Whangaroa College 2023
Student Y		11	74	Maori		YES	Whangaroa



									College 2023
Student Z				25	11	Maori		NO	Whangaroa College 2023
Student AA				78	11	NZE		YES	Whangaroa College 2023
Student AB				82	11	NZE		YES	Whangaroa College 2023
Student AC				25	11	Maori		YES	Left unsure of destination
Year 12									
Student A				44	12	NZE		YES	Gap year until university. Gained L3
Student B				66	12	Maori		YES	Whangaroa College 2023
Student C				77	12	Maori		NO	Left school end of T3
Student D					12	Maori		NO	Apprenticeship
Student E				70	12	NZE		YES	Whangaroa College 2023
Student F				74	12	Maori		YES	May return
Student A				62	13	Maori		NO	Whangaroa College 2023
Student B				42	13	Maori		YES	Employment
Student C				61	13	Maori		YES	Employment
Student D					13	Maori		NO	Employment
Student E				38	13	Maori		NO	Left the area
Student F				53	13	Maori		YES	

Overall Data	2015	2016	2017	2018	2019	2020	2021	2022
Level 1	52.90 %	48.50 %	50%	27.30 %	52.63 %	70%	52.94%	51.72%
Level 2	77.30 %	65.20 %	61.10%	69.20 %	66.20 %	66.70%	55.6%	71.4%
Level 3	20%	50%	41.20%	28.60 %	57.14 %	80%	66.66%	83.5%
UE	0%					20%	22.22%	0%
Literacy				54.50 %	47.40 %	70%	52.94%	73.5%
Numeracy				27.30 %	73.70 %	80%	82.35%	64.7%

#### Maori Data

	2015	2016	2017	2018	2019	2020	2021	2022
Level 1	51.70 %	48.40 %	53.30%	30.00 %	43.75 %	66.66%	53.84%	36.7%
Level 2	75.00 %	66.70 %	57.10%	70.00 %	66.70 %	66.70%	55.6%	40%
Level 3	22.20 %	42.90 %	42.90%	20.00 %	50.00 %	75%	62.50%	50%
UE	0%					25%	25%	0%
Literacy						66.66%	53.8%	76.7%
Numeracy						77.8%	76.9%	66.7%

#### Certificate Endorsement

	Merit				
	2018	2019	2020	2021	2022
Level 1	0%	6.25%	0%	11.7%	3%
Level 2	23.0%	16.6%	12.50%	0%	16.66 %
Level 3	0%	0%	20%	0%	0%

Attendance	2018	2019	2020	2021	2022
Level 1					
Overall attendance	81.50 %	80.51 %	68.30 %	65.80 %	65%
Maori Boys	65.70 %	78.80 %	50.40 %	78.37 %	63.70 %
Maori Girls	82.00 %	74.60 %	74.21 %	59.05 %	42%
Level 2					
Overall attendance	79.20 %	79.40 %	76.90 %	71.90 %	65%
Maori Boys	74%	88.80 %	79.96 %	69.90 %	53%
Maori Girls	76.70 %	73.20 %	72.68 %	72.62 %	67%
Level 3					
Overall attendance	65.10 %	90.20 %	74.10 %	77.40 %	57%
Maori Boys	64.48 %	94.90 %	NA	61.76 %	NA
Maori Girls	NA	88.30 %	62.66 %	74.70 %	57%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<b>Junior School</b> <ul style="list-style-type: none"> <li>Continued integrated learning across all curriculum areas.</li> <li>Teacher professional development focus on Numeracy and Literacy Leaders</li> <li>Learning support programmes - Rainbow Reading (low readers)</li> <li>Implemented STEPS to help very low-level students in junior school.</li> <li>Continued to differentiate student learning with smaller class sizes and more self-directed learning.</li> <li>Building Tuakana/Teina relationships.</li> <li>PLD to increase understanding of the implementation of literacy and numeracy across the curriculum.</li> <li>PLD on Assessment for Learning and progressions</li> <li>Continued to build teacher capacity around effective pedagogy in the classroom.</li> <li>Continued to build on sharing learning strategies across all learning environments.</li> </ul>	<p><b>Year 7 students:</b></p> <ul style="list-style-type: none"> <li>By the end of 2022;               <ul style="list-style-type: none"> <li>13% of Year 7 students are At or Above their curriculum level in Maths.</li> <li>45% of Year 7 students are At or Above their curriculum level in Writing.</li> <li>27% Year 7 students are At or Above their curriculum level in Reading.</li> </ul> </li> </ul> <p><b>Year 8 students:</b></p> <ul style="list-style-type: none"> <li>By the end of 2022               <ul style="list-style-type: none"> <li>2.1% of Year 8 students are At or Above their curriculum level in Maths.</li> <li>18% of Year 8 students are At or Above their curriculum level in Writing.</li> <li>2% of Year 8 students are At or Above their curriculum level in Reading.</li> </ul> </li> </ul> <p><b>Year 9 students:</b></p> <ul style="list-style-type: none"> <li>By the end of 2022;               <ul style="list-style-type: none"> <li>23 % of Year 9 students are At or Above their curriculum level in Maths.</li> <li>10% of Year 9 students are At or Above their curriculum level in Writing.</li> <li>15% of Year 9 students are At or Above their curriculum level in Reading.</li> </ul> </li> </ul> <p><b>Year 10 students:</b></p> <ul style="list-style-type: none"> <li>By the end of 2022;               <ul style="list-style-type: none"> <li>20% of Year 10 students are At or Above their curriculum level in Maths.</li> <li>6.6% of Year 10 students are At or Above their curriculum level in Writing.</li> <li>26.6% of Year 10 students are At or Above their curriculum level in Reading.</li> </ul> </li> </ul> <p>A lot of work was done around values education, Positive Behaviour for Learning (PB4L) and building the hauora of the students. Covid 19 continued to have an impact on teaching in learning in 2022.</p>	<ul style="list-style-type: none"> <li>The transient nature of our school continues to have an impact as mentioned previously.</li> <li>the impact of Covid on attendance and the ability to teach and learn</li> <li>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.</li> <li>Constant messages were conveyed to students about the schools expectations around learning and the values and what they mean.</li> <li>Messages were given to the community about our targets and how we were tracking towards these during PSTs.</li> <li>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.</li> <li>Students could keep up to date with how many credits they had and what assessments they had to complete and when they would occur.</li> </ul>	<ul style="list-style-type: none"> <li>In 2023 there is an increased emphasis on preparing our teachers for new curriculum and to increase teacher capacity to provide more literacy and numeracy rich programmes, especially in our PODs. The literacy and numeracy leaders continue to lead 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.</li> <li>In 2023 an even greater emphasis will be placed on raising student achievement levels in Numeracy and Literacy. The numeracy leader has a good understanding of what is needed to develop numeracy skills from Year 7 onwards. The new Literacy Leader brings very strong skills in the area of junior literacy which will move students forward with support from other experienced teachers in the junior school</li> <li>This creates more robust learning opportunities in Reading, Writing and</li> </ul>

<p><u>Senior School</u></p>	<p>Students and teachers who succumbed to Covid or long Covid or were required to be away from school as household contacts. Students were often faced with relievers in the majority of their classes and teachers were required to use non-contacts to relieve in classes. It was not unusual for 40 to 50 per cent of the teaching staff to be absent. The removal of the requirement for household contacts to self-isolate helped to stabilise teaching and learning in the latter part of 2022.</p> <p><u>Senior Students:</u> One year 11 student achieved NCEA level 3 and one year 11 student achieved NCEA level 2.</p> <p><u>Year 11 students:</u> Overall Achievement decrease 17% Maori Achievement decrease 12.82%</p>	<ul style="list-style-type: none"> <li>• There is still plenty of refinement that needs to take place to perfect the Pod-based learning system. Pods continue to have 12 45-minute periods and morning senior options have 6 45-minute periods.</li> <li>• PD was provided around integration and curriculum design. All staff were given a chance to voice opinions and ideas.</li> <li>• 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.</li> <li>• Students and their parents/caregivers chose their year's program at PSTs at the beginning of the year. Students received and discussed the knowledge required to select a course best suited to their path.</li> </ul>	<p>Maths which can be aligned across the school.</p> <ul style="list-style-type: none"> <li>• Junior school students continued to be offered subjects that align to the pods rather than a pod based timetable to help broaden what we are able to offer within the junior school.</li> <li>• The trends shown in the writing and Mathematics statistics have shown a need for the development of the plan to be further developed for 2023. 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 years 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.</li> <li>• Supportive tuakana/teina relationships are continuing to be encouraged through integrated learning classes.</li> <li>• The new DSE is devising a process to enable a</li> </ul>
-----------------------------	--	---	---

<ul style="list-style-type: none"> <li>Identify those students at risk of not achieving the corresponding NCEA level in 2021 then develop and implement appropriate individual student support plans.</li> <li>Continued development of the whanau classes and teachers for academic counselling purposes.</li> <li>Students received academic counselling with monitoring of credits attempted and gained.</li> <li>Encouraged and facilitated planning across subject areas where possible with the development of assessments that can work across subjects.</li> <li>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.</li> <li>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</li> <li>Maintained The Academic Counselling /PST programme</li> <li>Continued with academic and workplace subject choices in Literacy and Numeracy.</li> <li>Students were offered literacy and numeracy standards within other pods and mods where appropriate.</li> </ul>	<p><b>Year 12 students:</b> Achievement decrease of 11.1% Maori Achievement decrease of 11.1%</p> <p><b>Year 13 students:</b> Achievement decrease 13.34% Maori Achievement decrease 12.5%</p> <p><b>UE</b> Overall Achievement increase 2.22% Maori Achievement no change</p> <p><b>Literacy</b> Decrease of 17.06%</p> <p><b>Numeracy</b> Increase of 2.35%</p> <p>Whangaroa College understands the importance of the essential skills of literacy and numeracy for success. We build students' ability to read, write, and understand information, and master working with numbers to make informed decisions and communicate effectively.</p> <ul style="list-style-type: none"> <li>A negative impact on Year 11 students to be able to achieve Level One was the setting of the course credits requirements for options to 8 for 6 periods classes and 16 for pods. Consequently, most students were offered 80 credits in total, the required number for Level One. The majority of students who achieved level One were offered in excess of the stated number of credits.</li> </ul>	<p>more effective and efficient process to support or students to increase attendance</p> <ul style="list-style-type: none"> <li>Continue to use data to inform our choices around students' levels and those who are our at-risk students.</li> <li>3 days of PSTs at the beginning of the year with students needing whanau to attend in order to enrol. This led to the highest parent teacher student engagement in discussions concerning teaching, learning and goal setting for some years. Whanau will continue to be consulted more consistently concerning their child's progress.</li> <li>Use of co-construction meetings to analyse data as a whole staff so every teacher can differentiate learning for our students.</li> <li>Change to our timetable structure for senior students. Pods to shift from 10 periods a week to 12 has continued. This enables 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 of senior subjects within each pod.</li> </ul>
--	--	---

		<ul style="list-style-type: none"> <li>• PLD for Hols of Pods to help with collaboration and integration of subjects.</li> <li>• PLD for numeracy and literacy from in-school specialists and outside providers (NZAMT, NMA, Asttle)</li> <li>• In 2023 the changes made to the enrolment process to ensure students are being placed in the correct level for each option, has been continued. 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.</li> <li>• 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 the number of whanau who turned up to support students in their return to school.</li> <li>• 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.</li> <li>• Attendance data used in real-time to inform whanau each day if their student is at school. The potential of the new SMS is still being explored..</li> </ul>
--	--	---

				<p>There will also be updates sent home during each term informing the whanau of the current attendance rate of their student.</p> <ul style="list-style-type: none"> <li>Review of staffing and where staff best fit within different subjects.</li> </ul> <p>Meeting of all staff to discuss decisions relating to what subjects they are able to teach. Staff did make changes to the Senior options program at the end of 2022 for 2023, to meet the requirements of staff changes and as a way of continuing to develop the effectiveness of the Pods.</p>
<b>Planning for next year:</b>				
			<ul style="list-style-type: none"> <li>Continue to develop and strengthen the Literacy Leader and Numeracy Leader roles.</li> <li>Continue to have a school paid Teacher Aide as this is an important resource.</li> <li>Continued development of supportive tuakana/teina relationships is encouraged through integrated learning classes.</li> <li>Continued PB4L learning.</li> <li>Targeted MOE PLD around collaborative planning &amp; teaching, and assessment practice.</li> <li>Specific PD to strengthen teachers abilities in numeracy and literacy.</li> <li>Use of data is key to tailoring programmes to enable students to progress – data available and evaluated by staff during co-construction meetings.</li> </ul>	
			<p><b>Targets - It's important to maintain the same target and build on our strategies to achieve this.</b></p> <p><b>Junior</b></p> <ul style="list-style-type: none"> <li>Each cohort group will accelerate at least 2 sub-levels in reading, writing and maths.</li> <li>85% of students will accelerate at least 2 sub-levels in reading, writing and maths - for students here for the year.</li> <li>All students who are working well below and below will have access to additional support programmes to improve their literacy and numeracy skills.</li> </ul> <p><b>Senior</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>Level 1 students gain 80 credits at level one.</li> <li>Level 2 students gain 60 credits at level 2 and or 80 credits at level 1.</li> <li>Level 3 students gain 60 credits at level 3 and or 60 credits at level 2.</li> <li>All students wanting to attain University Entrance will achieve this in 2023 for all students who are at Whangaroa College for at least 3 terms</li> <li>All students will have 85% or higher attendance.</li> </ul>	



- 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 2023**

<b>Strategic Aim</b>	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.
<b>Annual Aim:</b>	Accelerate student achievement in reading, writing and maths. Every student will show accelerated progress over the year.
<b>Targets</b>	<p><b>Junior</b> 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><b>Senior</b> 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>
<b>Baseline Data:</b>	Data will be gathered from our junior testing program from term 4 2022 as well as term 1 testing in 2023. NCEA data will be used from our Kamar and NZQA records. Students who require additional support will be identified.

Student Numbers:	
2023	Year 7 23
	Year 8 27
	Year 9 23
	Year 10 25
	Year 11 22
	Year 12 22
	Year 13 4
	Total 146

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 Whangaroatanga	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 whanau know and understand the current level and progress of the student. Support is offered where possible to help students to achieve 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 PChools 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 2022

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 19, that comprise the *statement of financial position* as at 31 December 2022, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 15/06/2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts Robyn Terleski

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

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

## **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 arise 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, Statement of Compliance with Employment Policy and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

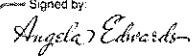
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

Signed by:  


BA6DC400FE2827F1

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