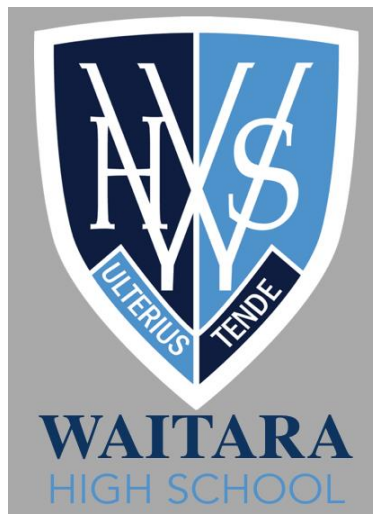


# WAITARA HIGH SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



Ministry Number:	170
Principal:	Daryl Warburton
School Address:	Princess Street, Waitara
School Phone:	06 754 7514
School Email:	<a href="mailto:accounts@waitarhs.school.nz">accounts@waitarhs.school.nz</a>
Accountant / Service Provider:	Accounting For Schools Limited

# WAITARA HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

## Index

<b>Page</b>	<b>Statement</b>
	<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 - 11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements
	<b>Other Information</b>
26	Members of the Board
27	Kiwisport Statement
	Analysis of Variance

# Waitara High School

## 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.

Melissa Anne Stevenson  
Full Name of Presiding Member

  
Signature of Presiding Member

31 May 2022  
Date:

Daryl GRAHAM TAKAHU WARBURTON  
Full Name of Principal

  
Signature of Principal

31 May 2022  
Date:

# Waitara High School

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	5,646,804	4,958,248	5,245,260
Locally Raised Funds	3	143,969	109,700	202,246
Interest income		1,736	-	3,552
		<b>5,792,509</b>	<b>5,067,948</b>	<b>5,451,058</b>
<b>Expenses</b>				
Locally Raised Funds	3	131,639	94,982	146,566
Learning Resources	4	3,754,927	3,455,238	3,415,752
Administration	5	623,351	359,228	315,316
Finance		1,733	3,500	4,149
Property	6	1,068,587	1,072,474	1,285,614
Depreciation	11	159,814	130,000	144,186
Loss on Disposal of Property, Plant and Equipment		-	-	203
		<b>5,740,051</b>	<b>5,115,422</b>	<b>5,311,786</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>52,458</b>	<b>(47,474)</b>	<b>139,272</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>52,458</b>	<b>(47,474)</b>	<b>139,272</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.

# Waitara High School

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Balance at 1 January</b>	730,402	730,402	591,130
Total comprehensive revenue and expense for the year	52,458	(47,474)	139,272
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	24,868	-	-
<b>Equity at 31 December</b>	<b>807,728</b>	<b>682,928</b>	<b>730,402</b>
Retained Earnings	807,728	682,928	730,402
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>807,728</b>	<b>682,928</b>	<b>730,402</b>

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.

**Waitara High School**  
**Statement of Financial Position**  
**As at 31 December 2021**

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	132,839	237,928	318,809
Accounts Receivable	8	283,973	296,000	394,215
GST Receivable		29,986	-	-
Prepayments		7,041	10,000	11,538
Inventories	9	13,183	6,000	5,981
Investments	10	200,000	200,000	200,000
Funds owed for Capital Works Projects	16	130,497	100,000	-
		<b>797,519</b>	<b>849,928</b>	<b>930,543</b>
<b>Current Liabilities</b>				
Accounts Payable	12	358,175	346,000	345,374
GST Payable		-	8,000	7,825
Revenue Received in Advance	13	77,106	145,000	144,194
Provision for Cyclical Maintenance	14	128,000	130,000	131,468
Finance Lease Liability	15	19,611	20,000	20,034
Funds held for Capital Works Projects	16	-	-	29,426
		<b>582,892</b>	<b>649,000</b>	<b>678,321</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>214,627</b>	<b>200,928</b>	<b>252,222</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	817,947	665,000	681,195
		<b>817,947</b>	<b>665,000</b>	<b>681,195</b>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	217,200	180,000	180,685
Finance Lease Liability	15	7,646	3,000	22,330
		<b>224,846</b>	<b>183,000</b>	<b>203,015</b>
<b>Net Assets</b>		<b>807,728</b>	<b>682,928</b>	<b>730,402</b>
<b>Equity</b>		<b>807,728</b>	<b>682,928</b>	<b>730,402</b>

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

# Waitara High School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,994,421	1,367,728	1,548,104
Locally Raised Funds		203,335	297,579	188,178
Goods and Services Tax (net)		(31,104)	176	22,971
Payments to Employees		(877,793)	(848,415)	(742,346)
Payments to Suppliers		(1,082,554)	(631,876)	(651,696)
Cyclical Maintenance Payments in the year		-	-	(43,297)
Interest Paid		(1,733)	(3,500)	(4,149)
Interest Received		2,043	21	5,020
<b>Net cash from Operating Activities</b>		<b>206,615</b>	<b>181,713</b>	<b>322,785</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(254,010)	(73,804)	(88,404)
<b>Net cash from Investing Activities</b>		<b>(254,010)</b>	<b>(73,804)</b>	<b>(88,404)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		24,868	-	
Finance Lease Payments		(12,047)	(59,364)	(3,764)
Funds Held for Capital Works Projects		(151,395)	(129,426)	28,826
<b>Net cash from Financing Activities</b>		<b>(138,574)</b>	<b>(188,790)</b>	<b>25,062</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(185,969)</b>	<b>(80,881)</b>	<b>259,443</b>
Cash and cash equivalents at the beginning of the year	7	318,809	318,809	59,366
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>132,839</b>	<b>237,928</b>	<b>318,809</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Waitara High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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.

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

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





# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### *Cyclical maintenance provision*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

#### c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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



# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### d) Use of Land and Buildings Expense

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

##### e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

##### f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

##### g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

##### h) Accounts Receivable

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

##### i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

##### j) Investments

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

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

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

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	20 - 40 Years
Furniture and equipment	5 - 22 Years
Information and communication technology	5 Years
Motor Vehicles	10 Years
Library resources	12.5% Diminishing value
Leased assets	Over Life of the Lease

##### **1) Intangible Assets**

###### *Software costs*

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

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

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

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

# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### **m) 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.

##### **n) 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.

##### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

##### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and 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.

# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

##### r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

##### s) Provision for Cyclical Maintenance

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

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

##### t) 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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

##### u) 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.

##### v) Budget Figures

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

##### w) 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.

# Waitara High School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,174,832	1,036,738	1,208,763
Teachers' Salaries Grants	2,943,128	2,900,000	2,736,390
Use of Land and Buildings Grants	692,346	690,000	914,430
Other MoE Grants	669,036	65,000	201,068
Secondary Tertiary Programme	135,100	206,510	171,000
Other Government Grants	32,362	60,000	13,609
	5,646,804	4,958,248	5,245,260

The School has opted in to the donations scheme for this year. Total amount received was \$57,600 (2020: \$54,450).

Other MOE Grants total includes additional COVID-19 funding totalling \$181 for the year ended 31 December 2021 (2020: \$20,536).

### 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	4,929	-	550
Fees for Extra Curricular Activities	71,562	9,500	55,716
Trading	4,664	7,500	67,505
Fundraising and Community Grants	44,749	75,000	-
Other Revenue	18,065	17,700	78,475
	143,969	109,700	202,246
<b>Expenses</b>			
Extra Curricular Activities Costs	104,617	64,982	44,113
Trading	(2,015)	7,000	81,317
Fundraising & Community Grants Costs	21,508	21,500	16,401
School House Expenses	7,529	1,500	4,735
	131,639	94,982	146,566
	12,330	14,718	55,680

*Surplus/ (Deficit) for the year Locally raised funds*



# Waitara High School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	142,124	182,538	142,426
Library Resources	1,241	3,000	872
Employee Benefits - Salaries	3,587,416	3,242,100	3,253,147
Resource/Attached Teacher costs	23,280	26,100	18,407
Staff Development	866	1,500	900
	<u>3,754,927</u>	<u>3,455,238</u>	<u>3,415,752</u>

### 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,611	6,010	6,010
Board of Trustees Fees	5,885	6,000	3,480
Board of Trustees Expenses	4,290	4,500	4,781
Communication	9,639	12,500	8,173
Consumables	24,261	28,000	19,742
Lunches in Schools	315,618	-	-
Other	27,709	78,918	38,310
Employee Benefits - Salaries	153,452	177,000	153,397
Insurance	8,698	10,000	8,698
Service Providers, Contractors and Consultancy	15,788	16,800	14,200
Principals Expenses	15,851	19,500	22,976
Computer Expenses	35,549	-	35,549
	<u>623,351</u>	<u>359,228</u>	<u>315,316</u>

# Waitara High School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	97,151	87,600	85,297
Cyclical Maintenance Provision	33,048	40,274	48,603
Grounds	25,230	11,000	8,979
Heat, Light and Water	66,125	65,000	62,760
Rates	7,075	7,000	6,410
Repairs and Maintenance	60,009	83,500	77,889
Use of Land and Buildings	692,346	690,000	914,430
Security	3,776	4,000	2,149
Employee Benefits - Salaries	83,827	84,100	79,097
	<u>1,068,587</u>	<u>1,072,474</u>	<u>1,285,614</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 reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land figures represent 5% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

### 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash on Hand	200	200	-
Bank Current Account	10,573	77,728	260,282
Bank On Call Savings	122,066	160,000	58,527
Cash and cash equivalents for Cash Flow Statement	<u>132,839</u>	<u>237,928</u>	<u>318,809</u>

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





# Waitara High School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,630	65,000	163,714
Receivables from the Ministry of Education	30,262	-	-
Interest Receivable	714	1,000	1,021
Teacher Salaries Grant Receivable	249,367	230,000	229,480
	<u>283,973</u>	<u>296,000</u>	<u>394,215</u>
Receivables from Exchange Transactions	4,344	66,000	164,735
Receivables from Non-Exchange Transactions	279,629	230,000	229,480
	<u>283,973</u>	<u>296,000</u>	<u>394,215</u>

### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Farm	12,360	6,000	4,910
Tuckshop	-	-	100
Uniforms	823	-	971
	<u>13,183</u>	<u>6,000</u>	<u>5,981</u>

### 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	200,000	200,000
	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Investments	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>

# Waitara High School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	59,244	-	-	-	(2,459)	56,784
Building Improvements	156,418	83,710	-	-	(9,802)	230,326
Furniture and Equipment	266,350	63,043	-	-	(54,732)	274,661
ICT	122,933	91,282	-	-	(59,321)	154,894
Motor Vehicles	-	7,500	-	-	(688)	6,812
Lunches in Schools Equipment	-	43,460	-	-	(1,992)	41,468
Leased Assets	32,257	5,771	-	-	(22,468)	15,560
Library Resources	43,994	1,799	-	-	(8,352)	37,442
<b>Balance at 31 December 2021</b>	<b>681,195</b>	<b>296,565</b>	<b>-</b>	<b>-</b>	<b>(159,814)</b>	<b>817,947</b>

The net carrying value of equipment held under a finance lease is \$15,560 (2020: \$32,257).

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	98,366	(41,582)	56,784	98,366	(39,122)	59,244
Building Improvements	257,822	(27,495)	230,326	174,112	(17,694)	156,417
Furniture and Equipment	825,507	(550,846)	274,661	762,464	(496,114)	266,350
ICT	683,807	(528,913)	154,894	592,524	(469,591)	122,933
Motor Vehicles	7,500	(688)	6,812	-	-	-
Lunches in Schools Equipment	43,460	(1,992)	41,468	-	-	-
Leased Assets	97,989	(82,428)	15,560	92,218	(59,961)	32,257
Library Resources	118,726	(81,285)	37,442	116,927	(72,933)	43,994
<b>Balance at 31 December</b>	<b>2,133,177</b>	<b>(1,315,229)</b>	<b>817,947</b>	<b>1,836,611</b>	<b>(1,155,415)</b>	<b>681,195</b>

### 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	90,953	90,000	90,149
Accruals	4,408	6,000	6,010
Employee Entitlements - Salaries	249,367	230,000	229,480
Employee Entitlements - Leave Accrual	13,447	20,000	19,735
	<b>358,175</b>	<b>346,000</b>	<b>345,374</b>
Payables for Exchange Transactions	358,175	346,000	345,374
	<b>358,175</b>	<b>346,000</b>	<b>345,374</b>

The carrying value of payables approximates their fair value.



**Waitara High School**  
Notes to the Financial Statements  
For the year ended 31 December 2021

**13. Revenue Received in Advance**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Other Revenue Received in Advance	77,106	145,000	144,194
	<u>77,106</u>	<u>145,000</u>	<u>144,194</u>

**14. Provision for Cyclical Maintenance**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Provision at the Start of the Year	312,153	312,153	306,847
Increase/ (decrease) to the Provision During the Year	33,047	40,274	25,133
Adjustment to Provision	-	-	63,173
Use of the Provision During the Year	-	(42,427)	(83,000)
Provision at the End of the Year	<u>345,200</u>	<u>310,000</u>	<u>312,153</u>
Cyclical Maintenance - Current	128,000	130,000	131,468
Cyclical Maintenance - Term	217,200	180,000	180,685
	<u>345,200</u>	<u>310,000</u>	<u>312,153</u>

**15. Finance Lease Liability**

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
No Later than One Year	20,665	20,000	20,034
Later than One Year and no Later than Five Years	7,932	3,000	22,330
Future Finance Charges	(1,340)	(1,300)	-
	<u>27,257</u>	<u>21,700</u>	<u>42,364</u>
<b>Represented By</b>			
Finance Lease Current	19,611	20,000	20,034
Finance Lease Term	7,646	3,000	22,330
	<u>27,257</u>	<u>23,000</u>	<u>42,364</u>



# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

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

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

	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Central Courtyard Replacement	211956	11,816	-	(22,172)	-	(10,356)
Roofing & Cladding	211951	4,090	-	(16,566)	-	(12,476)
Water Main Replacement	222087	(247)	6,301	(6,054)	-	-
Wharenui Refurbishment	222094	3,974	-	(9,643)	-	(5,669)
C&J Electrical (Stage 1)	211955	9,793	3,087	(12,880)	-	-
C&J Electrical (Stage 2)	224697	-	98,069	(200,065)	-	(101,996)
Totals		29,426	107,457	(267,380)	-	(130,497)

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-  
(130,497)

(130,497)

	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
CCTV System Project	215146	600	1,734	(2,334)	-	-
Central Courtyard Replacement	211956	-	15,000	(3,184)	-	11,816
Roofing & Cladding	211951	-	41,012	(36,922)	-	4,090
Water Main Replacement	222087	-	43,389	(43,636)	-	(247)
Wharenui Refurbishment	222094	-	10,155	(6,181)	-	3,974
C&J Electrical (Stage 1)	211955	-	133,200	(123,407)	-	9,793
Totals		600	244,490	(215,664)	-	29,426

#### 17. Related Party Transactions

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

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

A staff member occupied the School house during the 2021 year for \$320 per week. Daryl Warburton's (Principal) wife was employed in an administration role and his son was employed in a property role. A member of the board's mother was employed in an administration role. There was \$522 of income received from the Massey Trust for prize sponsorship, Daryl Warburton is a Trustee of this Trust. There was also \$900 paid to North Taranaki Sport and Recreation for facility hire and the annual carpark hire, Daryl Warburton is a Trustee.



# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 18. Remuneration

##### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	5,885	3,480
<i>Leadership Team</i> Remuneration	1,629,691	1,338,104
Total key management personnel remuneration	1,635,576	1,341,584
Total full-time equivalent personnel	15.00	13.00

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5

##### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	11	5
110 - 120	1	-
120 - 130	2	-
	14	5

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

#### 19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



# Waitara High School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 20. Contingencies

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

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

The Ministry of Education performs payroll processing and payments on behalf of school board, 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.

#### 21. Commitments

##### (a) Capital Commitments

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

(i) \$150,000 contract for Central Courtyard Replacement, which will be fully funded by the Ministry of Education. \$25,356 has been spent on the project to date; and

(ii) \$432,762 contract for the Roofing & Cladding Replacement project, which will be fully funded by the Ministry of Education. \$53,488 has been spent on the project to date; and

(iv) \$101,559 contract for Wharenui Refurbishment project, which will be fully funded by the Ministry of Education. \$15,824 has been spent on the project to date.

(iv) \$121,471 contract for C ILE Upgrade (Stage 2) project, which will be fully funded by the Ministry of Education. \$200,065 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$768,739)

#### 22. 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	132,839	237,928	318,809
Receivables	283,973	296,000	394,215
Investments - Term Deposits	200,000	200,000	200,000
<b>Total Financial assets measured at amortised cost</b>	<b>616,812</b>	<b>733,928</b>	<b>913,024</b>

##### Financial liabilities measured at amortised cost

Payables	358,175	346,000	345,374
Finance Leases	27,257	23,000	42,364
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>385,432</b>	<b>369,000</b>	<b>387,738</b>

#### 23. Events After Balance Date

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



# Waitara High School

## Notes to the Financial Statements

For the year ended 31 December 2021

### 24. Comparatives

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

### 25. COVID 19 Pandemic on going implications

#### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

#### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

#### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

#### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

#### Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WAITARA HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Waitara High School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 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.

### **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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

-24-

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.



**Talia Anderson-Town**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

# Waitara High School

Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Term expired/expires</b>
Melissa Stevenson	Presiding Member	Elected	Sep-22
Daryl Warburton	Principal	ex Officio	
Julie Mischewski	Staff Rep	Elected	Sep-22
Chantelle Cornwall	Board Secretary	Elected	Sep-22
Lita Wilson	Student Rep	Elected	Sep-22
Telina Barrett	Parent Rep	Elected	Sep-22
Toumairangi Marsh	Parent Rep	Elected	Sep-22
Toni Commerer	Parent Rep	Elected	Sep-22

# **Waitara High School**

## **Kiwisport Statement**

**For the year ended 31 December 2021**

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2021, the school received total Kiwisport funding of \$9,097 (2020: \$8,946).

The funding was spent on lunchtime and after school sporting activities, and competitions run through Taranaki Secondary Schools Sporting Association across multiple sports codes.



## Waitara High School - Strategic Aims 2019-21

Aims	Description	NAGS
1	To raise the attendance, engagement and achievement of all students to attain their personal best.	1,2,3,4,8
2	To ensure Maori students can attain NCEA L1 Numeracy and Literacy in Year 11 and at least NCEA L2 overall as an exit qualification.	1,2,5,6
3	To ensure a culturally responsive and safe environment where all resourcing supports improved student achievement and wellbeing.	1,2,3,4,5,6
4	To strengthen relationships and partnerships within the school; with iwi and hapu; and in the local and wider community.	2,5,6,7
5	To develop excellence in teaching, leadership, management and governance to support improved student achievement and wellbeing.	1,2,3,4,7,8

## Waitara High School - Baseline Data 2016-21

## NCEA Results (Enrolment Based Cumulative Overall Results)\*

	2017	2018	2019	2020	2021	Notes
L1 - all	77.5	54.8	70.3	69.7	59.6 (69.2)	At L1 it shows some concerning data of students in particular male and maori. These rates are around 10% lower for all students and 20% down for Maori than 2020. While we don't put significant weight on this data which focuses on L2 - it does inform our concerns for L2 in 2022. WHS has remained focussed on getting our L2 results at a constant level of expectation. 2021 has seen us achieve at our expected minimum level. <b>L2 Maori pass rates are to be celebrated with the best result in recent years and significantly higher than the NZ average.</b> After a great 2020 our L3 numbers returned to traditional averages and further reflect the number of our students who leave into further training and employment before completing Y13. Regarding the influence of COVID lockdowns, the timing of the 2021 lockdowns in August/September was unfortunate. This is traditionally a time of significant gains and instead students were at home. It is also worth noting that there was less "goodwill" with the lockdown and students were less engaged and perhaps the novelty had worn off.
L1 Māori	68.3	58.7	62.7	68.5	49.1 (57.7)	
L1 Lit	93	82.2	81.3	80.9	74.2 (83.6)	
L1 Num	87.3	79.5	80.2	74.2	69.7 (82.5)	
L2 All	80.8	69.4	73.7	72	74.3 (NZ 77.9)	
L2 Māori	76.7	68.3	70.3	67.3	77.5 (NZ 68.3)	
L3 All	38.3	36.8	44.4	61.7	57.1	
L3 Māori	31.4	30	37.5	53.3	46.7	
UE	17	15.8	14.8	31.9	14.3	
UE Maori	11.4	5	6.3	23.3	10	

## Percentage of students achieving NCEA with merit or excellence certificate endorsements

	2017	2018	2019	2020	2021	Notes
L1	22.6 (35.1)	16.2 (34.4)	12 (33.3)	12.9 (36.8)	17 (36.8)	These percentages have remained largely the same again in 2021 due to a focus on getting students NCEA. This remains an ongoing goal that is challenging with the concerted effort required to "lift the tail" of student achievement.
L2	14.6 (23.7)	10.2 (23.4)	11.9 (21.6)	7.4 (28)	7.6 (24.8)	
L3	5.6 (23.6)	14.2 (23.7)	11.1 (23.3)	13.7 (29.5)	4.2 (29)	
Average*	14.3 (27.5)	13.5 (27.2)	11.7 (26)	11.3 (31.4)	9.6 (30.2)	

\*L1-3 Merit and Excellence combined % divided by 3 (Average decile 1-3 results in brackets 2017-19, D3 only 2020)

## Junior Achievement - % of students at or above the appropriate level by end of year. (4P+ for Year 9s, 5B+ for Year 10s Reading &amp; Reading/ Stanine 4+ for Math)

	2017	2018	2019	2020	2021	Notes
Y9 Reading	44	71	45	33	55.2	Improved results on 2020. WHS has invested heavily in remedial programmes for LIT/NUM in the junior years which we hope will continue to see an improvement in student achievement.
Y9 Writing	27	54	-	44	47.6	
Y9 Num	61	57	51	27	40	
Y10 Reading	75	32	50	18	25	Y10 students have not continued to show the expected progress in LIT from 2020 results. This is concerning for 2022 results.
Y10 Writing	38	50	-	33	31	
Y10 Num	67	46	57	12.5	39	

## Attendance Rates (by half days) (2019 T1-3)

	2017	2018	2019	2020	2021	Notes
School	81.9	79.6	79.1	83.6	85.3	Increases likely due to 1. Coding out for COVID i.e. 100% attendance during lockdown weeks. 2. Increased engagement in school with a new timetable structure.
Year 9	86.4	82	79.2	85.6	88.1	
Year 10	83.5	79.8	78.7	82.8	83.7	
Year 11	81	76.6	79.4	84	84.6	
Year 12	74.5	72.1	79.6	81.7	83.5	
Year 13	78.1	66	76.6	83.9	81.4	
Māori	80	79.1	77.3	81.7	84.4	

## NZCER Engagement Survey Data - Me and my school - Scale Scores by year level and gender

	2017 (T4)	2018 (T4)	2019 (T4)	2020	2021	Notes
Year 9 Med	52	55	51.4	Not Completed	Not Completed	
Year 9 B Med	55.6	48.8	50.6			
Year 9 G Med	50.7	50.7	52			
Year 10 Med	47	55	49.5			
Year 10 B Med	46	47	48.5			
Year 10 G Med	48.8	45.7	50.1			

## Engagement - Suspensions and Stand Downs

	2017	2018	2019	2020	2021	Notes
Stand downs	18	30	33	34	40	Stand-downs include 11 for vaping which is an emerging behavioral issue. Suspensions and subsequent exclusions were for violent conduct.
Suspensions	0	11	6	5	4	
Exclusions	0	2	3	1	2	

## Population - School Roll (1 July)

	2017	2018	2019	2020	2021	Notes
School	324	353	368	370	367	



<b>GOALS / TARGETS / ACTIONS</b>				
<p><b>BELONGING</b> <i>We all have a strong connection to WHS. We are an equitable school that meaningfully connects with its members and community.</i></p> <ul style="list-style-type: none"> <li>• Improve community connections with an increased ownership of the school and its direction.</li> <li>• Grow a culture of student and community agency.</li> <li>• Strengthen cultural competencies of staff and students.</li> <li>• Strategic Aims 1,3 and 4</li> </ul>	<b>WHO</b>	<b>INDICATORS OF PROGRESS</b>	<b>OUTCOMES</b>	<b>COMMENTS / NEXT STEPS</b>
Establishing an iwi reference group and hold parent consultation meetings regarding school identity and community led outcomes.	DWB	Meetings/hui held with iwi and parents.	A start has been made with Damon Ritai engaged to facilitate between WHS and local hapu. Meetings with Maori parents of contributing schools attended. WHS is given its support for an immersion class to parents and MOE.	Ongoing in 2022
Review school identity - including logo, motto values and house names.	DWB	A review of school identity and branding would be an outcome of iwi and parent meetings.	No progress beyond surface level conversations.	Restated in 2022.
Further embed student agency and voice (co-construction) at all levels of WHS.	SLT	Student voice is looked for and valued at all levels of school decision making.	Remains well embedded at all levels.	Completed for purposes of the annual plan but will need to be continually considered by all parties at WHS.
Embed kapa haka and its engagement in junior school.	DWB	Juniors are engaged in learning karakia, waiata and haka.	Another disjointed year with tutor availability. House haka comp did not get completed as it clashed with Aug lockdown.	Restated for 2022.
Host community engagement events for the wider learning community.	DWB	Events are held.	Post covid focus on academic outcomes for students sidelined this aim throughout the year as we narrowed our attention to key student outcomes.	Very difficult proposition in covid climate. The 75th reunion in 2022 will be the first significant community event in some time.
Staff continue to strengthen cultural competencies including understanding of local histories, tikanga and kapa haka through staff wide PLD. Focus for 2021 is local stories and narrative.	DWB	Staff attendance and engagement with PLD opportunities.	Again another year of strength. Unfortunately staff did not get to perform in 2021 either.	Continue with hope towards being able to perform again in 2022.
<p><b>BELIEF</b> <i>We empower each other towards excellence; achieving personal success through a culture of high support and high expectations.</i></p> <ul style="list-style-type: none"> <li>• Strengthen a learning culture where every student counts.</li> <li>• Improve engagement, attendance and achievement outcomes for WHS students.</li> <li>• Strategic Aims 1 and 2</li> </ul>	<b>WHO</b>	<b>INDICATORS OF PROGRESS</b>	<b>OUTCOMES</b>	<b>COMMENTS / NEXT STEPS</b>
High level interventions for the 20% of students who are below 70% attendance (% half days)	GDA	Pastoral system identifies and targets the 20% students, develops interventions and tracking procedures.	An ongoing issue across all schools. DSU continued in the attendance role in 2021 half board funded and half URF. Significant progress made in many cases with improved attendance but these didn't always translate into academic outcomes.	New DP Pastoral will be tasked with a new approach and will consider staffing required with recent changes.
SLT leads the monitoring of attendance and develops interventions with tutors, mentors and whanau to engage students in high expectations.	GDA	Tutors, mentors and whanau are engaged with monitoring attendance and initiating interventions.	Improved but still not consistent. An ongoing issue which will need further attention in 2022.	Restated in 2022.
Embed ' <b>Graduate Profiles</b> ' to ensure that they incorporate attendance and academic cut lines and use the profiles to inform academic planning for individual students and use to guide the graduation process to create urgency.	HKN	LL and PL further develop our graduation profiles to reflect the needs of our students beyond their current level.	LL have lead this review in 2021, engaging with parents and contributing schools.	A connection with NCEA changes will be a priority for 2022.
Continue to embed academic achievement monitoring with all staff. Focus on actions towards improved outcomes. Staff PLD on KAMAR summaries. Agenda time in LL/LA meetings to evaluate student academic achievement data. Regular check-ins between DP-Learning and Pastoral Leaders. SLT meets with middle leaders fortnightly to maintain focus on targets.	GDA/HKN	Evidence and action of this goal is shown in agenda/actions points from meetings. Academic monitoring has become a regular aspect of all meetings in particular from the end of T2 into T3	Not consistently applied in 2021 which is frustrating after 2020. This has highlighted the need for SLT to remain consistent with expectations.	Continue to work towards consistent approaches and expectations.
Investigate and develop structures to support students at risk of not achieving/underachieving. Academic mentoring is established to support students. Identify ways to develop intrinsic motivation.	GDA/HKN	LL/PL develop structures to support ARONA students.	Staff continue to excel with pastoral support at all levels. Academic progress has been difficult with engagement/attendance issues. For many students pastoral needs have been prioritised with a longer term view to academic outcomes.	Continue to embed 2021 TT changes and use our institutional time effectively. Lift expectations of CT towards supporting ARONA students.



SLT lead NCEA Endorsement planning for targeted students Target students are engaged with expectations and a clear plan to endorsement is identified.	HKN	Endorsement students are actively tracked and encouraged by LL's and PL's.	Through covid times our focus through 2021 remained on academic outcomes for getting students "over the line" and sidelined this aim throughout the year as we narrowed our attention to key student outcomes.	A focus for 2022.
ACHIEVEMENT and ATTENDANCE TARGETS				
85% of Y11 students achieve L1 Literacy/Numeracy	LL	As stated in the goal.	NUM 69.7% / LIT 74.2% The worst result for numeracy in 5 years.	Continued goal for 2021
75% of Y12 students achieve L2 NCEA	LL	As stated in the goal.	74.3%	Continued goal for 2022
20% of L2 gained w merit or excellence endorsement	LL	As stated in the goal.	7.6%	Continued goal for 2022
15% of L3 gained w merit or excellence endorsement	LL	As stated in the goal.	4.2%	Continued goal for 2022
80% of Y9 students achieve at least 4A in reading	LL	As stated in the goal.	55.2% - Not at goal level but up on 2020 (33%)	Continued goal for 2022
70% of Y9 students achieve at least 4A in numeracy	LL	As stated in the goal.	40% - above 2020 but below a typical 5 year rate.	Continued goal for 2022. Maths Specialist Teacher continues in 2022 to help accelerate numeracy progress.
80% of Y10 students achieve at least 5B in reading	LL	As stated in the goal.	25%	Continued goal for 2022.
70% of Y10 students achieve at least 5B in numeracy	LL	As stated in the goal.	39% - up on 2020 results.	Continued goal for 2022
Reduce the number of students who attend <80% by half by end of term 3	PL	As stated in the goal.	Increases likely due to Coding out for COVID i.e. 100% attendance during lockdown weeks AND Increased student engagement in school with a new timetable structure.	An attendance goal will be required for 2022. NZ wide issue.
<b>WELLBEING</b> <i>We nurture each other towards improvement. Providing an environment that is safe and supports the well-being of our school community.</i> <ul style="list-style-type: none"> <li>Increase school-wide wellbeing and self-efficacy.</li> <li>To ensure a safe and inclusive environment that supports improved student learning and well-being.</li> <li>Consistent behaviour management processes in place.</li> <li>Strategic Aims 3 and 4.</li> </ul>	<b>WHO</b>	<b>INDICATORS OF PROGRESS</b>	<b>OUTCOMES</b>	<b>COMMENTS / NEXT STEPS</b>
Strengthen and regularly review staff wellbeing needs.	SLT	Improved staff wellbeing feedback / survey results.	Another year of significant needs through COVID disruptions. This is an area of strength for the school compared with conditions in other schools.	Staff wellbeing will continue to be a priority in 2022.
Embed <b>consistent</b> school wide behaviour management processes including de-escalation, referral systems, PB4L and RP - progressing towards consistent practice across the school. Increase lwi and community involvement.	GDA	School discipline systems are more consistent and staff/students reflect this in feedback.	Still not consistent at all levels of support. Induction processes and returning to key teacher skills around these items needed for 2022.	New DP for 2022 with an aim towards addressing this.
Continue to recognise and prioritise the need for a balanced focus on student wellbeing and achievement.	SLT	School wide focus on wellbeing before achievement outcomes is evident in feedback.	Students are well supported to individual success. Continued excellent work by student support / pastoral staff towards not just wellbeing but also towards academic success for students.	Focus for 2022 remains on informing the classroom practitioner and consistency across teachers.
Embed pastoral care at all levels. Providing layers of support, including systems, people and initiatives to 'wrap around' students. Develop curriculum links that teach values and behaviour and promote teaching practices that enable learning in each classroom. Grow coaching teacher capacity for pastoral support. Embed structures in Student Support including growing links with external agencies. Improve communication and follow up of actions.	GDA	As stated in the goal.	Support and guidance for students remains a significant strength of the school and its staff. Developing classroom curriculum links needs further development.	Restated for 2022 with particular focus on supporting new DP and student support staff.
OUTCOMES				
Staff - NZCER Teacher Workplace Survey continues positive trends. <ul style="list-style-type: none"> <li>I feel safe at this school</li> <li>The overall atmosphere in this school is conducive to student learning.</li> <li>There is effective two-way communication between school management and teachers.</li> </ul>	SLT	improve on 70% to 80% Improve on 44% to 60% Improve on 57% to 70%	WHS Staff 83% WHS Staff 79% WHS Staff 74%	Ongoing goal to maintain or improve these results.
Students - NZCER Me and My School Survey continues positive trends. <ul style="list-style-type: none"> <li>I feel safe at school</li> <li>I feel like my teachers help me learn</li> <li>I look for ways to improve and keep going when learning gets hard</li> </ul>		Maintain or Improve on 79% Maintain or Improve on 82.5% Improve from 63.2% to 75%	WHS Students 81% Results not available as survey not completed. WHS has moved to the W@S Survey.	Change targets based on new W@S survey questions.

Engage students and whanau in a comprehensive review of pastoral supports and systems.	GDA	As stated in the goal.	Still looking for time and space for the following COVID disruptions. It has been all hands on deck 2020-21.	Restated for 2022.
<b>LEARNING TO LEARN</b> <i>We are all learners and teachers. We will reflect on our own learning processes and competencies, being self directed, intentional and collaborative in our practices.</i> <ul style="list-style-type: none"> <li>• Improve the quality of teaching at WHS</li> <li>• To ensure learning is culturally sustaining, visible, deep and inclusive so as to improve student success.</li> <li>• Strategic Aims 1, 5 and 3</li> </ul>	<b>WHO</b>	<b>INDICATORS OF PROGRESS</b>	<b>OUTCOMES</b>	<b>COMMENTS / NEXT STEPS</b>
Continue to strengthen teacher knowledge to support a modern and flexible curriculum with targeted PLD throughout the year to drive learning forward. Grow staff knowledge of inquiry learning is developed through staff wide PLD.	HKN LL	Actively engage staff with professional development opportunities with online teaching and learning platforms as well as flipped learning. Staff have increased confidence in the use of digital learning platforms. (Core and Manaiaakalani)	Wednesday afternoons have allowed the time and space to more deeply interrogate PLD requirements and change in education going on.	Continue with progress.
Continue to grow staff capability and confidence to use e-learning platforms and deliver digital curriculum through staff wide PLD. Including: Flipped learning, Digital literacy 2020 and Manaiaakalani.	ALL	Develop student and staff online learning portals. All classes/courses will have key content online.	Staff and students are well engaged online with accessing and producing online learning. A number of teachers have progressed through the DFI programme.	Ongoing development of online and SDL platforms of learning.
Curriculum is further developed focusing on - growing learning relationships, planning for success, building leadership and understanding and managing self. <b>Grad profiles</b> are further developed to inform the curriculum development.	HKN LL	Curriculum is further developed and reviewed to include Y12/L2 in 2021 (qualification stage). Students are supported to take ownership over their own learning pathways.	An ongoing process with good progress being made.	Continue review with particular focus on NZ wide curriculum and NCEA changes.
<b>Self directed learning</b> - Students are supported to take greater control of their learning including setting focussed goals and creating plans to get where they need. Identifying issues within their own practice and seek help for these. Students develop ownership over their learning. More time for this in our timetable.	ALL	As stated in the goal.	Building on 2020 success has been successful. The new norm is accessing ready to learn information online. This has placed greater emphasis on the device and connectivity. TT changes have supported this aim.	Continue to work on this aim in 2022.
Review of Y10 programme for 2022.	SLT			