

WAITARA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	170
Principal:	Daryl Warburton
School Address:	Princess Street, WAITARA
School Postal Address:	PO Box 188, WAITARA, 4320
School Phone:	06 754 7514
School Email:	accounts@waitarahs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Melissa Kay	Chairperson	Elected	TDHB Portfolio Manager	Jun 2022
Daryl Warburton	Principal	ex Officio		
Toni Commerer	Parent Rep	Elected	Healthcare Assistant	Jun 2022
Marie Gill	Parent Rep	Elected	4 Square Manager	Jun 2022
Patricia O'Carroll-Leota	Parent Rep	Elected	Parent	Jun 2022
Julie Mischewski	Staff Rep	Elected	Teacher	Jun 2022
Te Rena Hawe	Student Rep	Elected	Student	Sep 2019
Brooke Reid	Student Rep	Elected	Student	Sep 2020

Accountant / Service Provider:	Education Services Ltd
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WAITARA HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

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Waitara High School

Statement of Responsibility

For the year ended 31 December 2019


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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

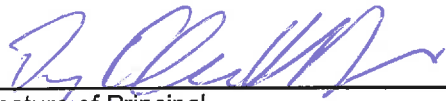
The School's 2019 financial statements are authorised for issue by the Board.

Melissa Anne Kay
Full Name of Board Chairperson


Signature of Board Chairperson

3 June 20
Date:

DARYL GRAHAM TAKAHARA WARBURTON
Full Name of Principal


Signature of Principal

3 June 20
Date:

Waitara High School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	4,618,070	4,247,698	4,264,573
Locally Raised Funds	3	371,507	206,235	189,847
Interest income		6,656	9,500	12,455
Gain on Sale of Property, Plant and Equipment		142	-	1,043
Other Revenue		4,186	-	21,965
		5,000,561	4,463,433	4,489,883
Expenses				
Locally Raised Funds	3	285,504	109,045	177,856
Learning Resources	4	3,292,963	2,923,523	3,013,612
Administration	5	300,017	297,580	307,050
Finance		3,802	3,500	3,668
Property	6	1,056,467	954,335	1,087,572
Depreciation	7	129,748	110,636	126,213
Loss on Disposal of Property, Plant and Equipment		1,199	-	-
		5,069,700	4,398,619	4,715,971
Net Surplus / (Deficit) for the year		(69,139)	64,814	(226,088)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(69,139)	64,814	(226,088)

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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		602,223	718,864	828,311
Total comprehensive revenue and expense for the year		(69,139)	64,814	(226,088)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		58,046	-	-
Equity at 31 December	23	591,130	783,678	602,223
Retained Earnings		591,130	783,678	602,223
Equity at 31 December		591,130	783,678	602,223

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 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	59,365	61,022	175,488
Accounts Receivable	9	209,771	204,540	203,236
GST Receivable		15,146	9,945	780
Prepayments		9,694	7,914	8,005
Inventories	10	7,783	9,227	8,024
Investments	11	200,000	200,000	200,000
		<u>501,759</u>	<u>492,648</u>	<u>595,533</u>
Current Liabilities				
Accounts Payable	13	274,068	196,671	224,845
Revenue Received in Advance	14	8,680	9,331	66,286
Provision for Cyclical Maintenance	15	96,939	65,000	99,056
Finance Lease Liability - Current Portion	16	13,296	2,790	16,182
Funds held for Capital Works Projects	17	600	-	-
		<u>393,583</u>	<u>273,792</u>	<u>406,369</u>
Working Capital Surplus/(Deficit)		108,176	218,856	189,164
Non-current Assets				
Property, Plant and Equipment	12	716,703	763,977	636,159
		<u>716,703</u>	<u>763,977</u>	<u>636,159</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	209,908	178,520	196,224
Finance Lease Liability	16	23,841	20,635	26,876
		<u>233,749</u>	<u>199,155</u>	<u>223,100</u>
Net Assets		<u>591,130</u>	<u>783,678</u>	<u>602,223</u>
Equity		<u>591,130</u>	<u>783,678</u>	<u>602,223</u>

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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,227,293	1,205,491	1,183,941
Locally Raised Funds		331,595	207,085	246,604
Goods and Services Tax (net)		(14,366)	-	9,165
Payments to Employees		(709,457)	(534,100)	(692,390)
Payments to Suppliers		(807,468)	(696,715)	(745,291)
Cyclical Maintenance Payments in the year		(4,339)	(50,000)	(20,281)
Interest Paid		(3,802)	(3,500)	(3,668)
Interest Received		6,261	9,500	15,132
Net cash from Operating Activities		25,717	137,761	(6,788)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,043
Purchase of PPE (and Intangibles)		(201,993)	(199,945)	(199,433)
Purchase of Investments		(200,000)	-	-
Proceeds from Sale of Investments		200,000	-	300,000
Net cash from Investing Activities		(201,993)	(199,945)	101,610
Cash flows from Financing Activities				
Furniture and Equipment Grant		58,046	-	-
Finance Lease Payments		(12,805)	(15,096)	(7,164)
Painting contract payments		-	-	(50,472)
Funds Held for Capital Works Projects		14,912	-	-
Net cash from Financing Activities		60,153	(15,096)	(57,636)
Net increase/(decrease) in cash and cash equivalents		(116,123)	(77,280)	37,186
Cash and cash equivalents at the beginning of the year	8	175,488	138,302	138,302
Cash and cash equivalents at the end of the year	8	59,365	61,022	175,488

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 2019

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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 12.

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 15.

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.

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

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 \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 years
Building Improvements	20 years
Furniture and Equipment	3-21 years
Information and Communication	5-10 years
Motor Vehicles	3-5 years
Library Resources	8-20 years
Leased assets are depreciated over the life of the lease.	

l) 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. Its 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.

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, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

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.

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.

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 Assets and Liabilities

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

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

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

u) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) 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.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	988,122	1,002,279	951,134
Teachers' Salaries Grants	2,645,211	2,414,933	2,390,914
Use of Land and Buildings Grants	729,202	622,074	658,433
Resource Teachers Learning and Behaviour Grants	493	7,000	4,437
Secondary tertiary alignment resource grants	50,836	52,112	47,086
Other MoE Grants	193,807	141,600	203,059
Other Government Grants	10,399	7,700	9,510
	<u>4,618,070</u>	<u>4,247,698</u>	<u>4,264,573</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	9,486	-	5,773
Bequests & Grants	92,443	101,440	27,200
Activities	90,824	37,945	89,515
Trading	64,527	66,700	58,450
Fundraising	-	-	777
Other Revenue	7,176	150	8,132
International Travel	107,051	-	-
	<u>371,507</u>	<u>206,235</u>	<u>189,847</u>
Expenses			
Activities	92,664	37,345	91,425
Trading	82,285	71,700	84,239
Fundraising (Costs of Raising Funds)	-	-	40
Other Locally Raised Funds Expenditure	-	-	2,152
International Travel	110,555	-	-
	<u>285,504</u>	<u>109,045</u>	<u>177,856</u>
<i>Surplus for the year Locally raised funds</i>	<u>86,003</u>	<u>97,190</u>	<u>11,991</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	180,712	173,990	188,321
Library Resources	1,485	3,000	3,134
Employee Benefits - Salaries	3,082,585	2,719,033	2,791,436
Staff Development	28,181	27,500	30,721
	<u>3,292,963</u>	<u>2,923,523</u>	<u>3,013,612</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,003	5,720	5,580
Board of Trustees Fees	3,260	4,800	4,168
Board of Trustees Expenses	11,362	7,400	6,749
Communication	9,785	10,000	11,945
Consumables	21,847	18,000	17,954
Operating Lease	1,883	7,500	10,165
Other	43,326	38,300	34,483
Employee Benefits - Salaries	155,238	152,000	161,233
Insurance	7,952	10,000	9,227
Service Providers, Contractors and Consultancy	16,800	14,500	14,940
Computer Expenses	22,561	29,360	30,606
	<u>300,017</u>	<u>297,580</u>	<u>307,050</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	64,082	86,000	20,160
Cyclical Maintenance Expense	15,973	26,761	27,632
Grounds	3,431	4,000	4,438
Heat, Light and Water	69,942	69,000	75,724
Rates	6,213	7,000	5,942
Repairs and Maintenance	72,012	58,500	159,621
Use of Land and Buildings	729,202	622,074	658,433
Security	4,389	3,000	5,121
Employee Benefits - Salaries	91,223	78,000	130,501
	<u>1,056,467</u>	<u>954,335</u>	<u>1,087,572</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,459	2,156	2,459
Building Improvements	5,495	2,933	3,346
Furniture and Equipment	48,148	39,007	44,500
Information and Communication Technology	47,500	48,357	55,165
Leased Assets	18,334	11,466	13,080
Library Resources	7,812	6,717	7,663
	<u>129,748</u>	<u>110,636</u>	<u>126,213</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	16,682	61,022	-
Bank Call Account	42,683	-	175,488
Cash equivalents for Cash Flow Statement	59,365	61,022	175,488

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

Of the \$59,365 Cash and Cash Equivalents, \$600 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	12,651	17,853	28,215
Receivables from the Ministry of Education	11,501	-	-
Banking Staffing Underuse	-	-	3,977
Interest Receivable	2,489	4,771	2,094
Teacher Salaries Grant Receivable	183,130	181,916	168,950
	209,771	204,540	203,236
Receivables from Exchange Transactions	15,140	22,624	30,309
Receivables from Non-Exchange Transactions	194,631	181,916	172,927
	209,771	204,540	203,236

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Farm	6,350	7,727	6,235
Stationery	-	1,500	85
Tuckshop	500	-	555
Uniforms	933	-	1,149
	7,783	9,227	8,024

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	200,000	200,000
Total Investments	200,000	200,000	200,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	64,162	-	-	-	(2,459)	61,703
Building Improvements	76,276	94,342	-	-	(5,495)	165,123
Furniture and Equipment	277,592	49,958	(1,199)	-	(48,148)	278,203
Information and Communication Tech	123,076	53,065	-	-	(47,500)	128,641
Leased Assets	41,108	11,427	(82)	-	(18,334)	34,119
Library Resources	53,945	2,781	-	-	(7,812)	48,914
Balance at 31 December 2019	636,159	211,573	(1,281)	-	(129,748)	716,703

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	98,366	(36,663)	61,703
Building Improvements	174,112	(8,989)	165,123
Furniture and Equipment	725,634	(447,431)	278,203
Information and Communication	545,858	(417,217)	128,641
Motor Vehicles	83,055	(83,055)	-
Leased Assets	71,740	(37,621)	34,119
Library Resources	113,782	(64,868)	48,914
Balance at 31 December 2019	1,812,547	(1,095,844)	716,703

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	66,622	-	-	-	(2,459)	64,162
Building Improvements	15,653	63,969	-	-	(3,346)	76,276
Furniture and Equipment	238,439	81,858	-	-	(44,500)	275,797
Information and Communication Tech	125,927	52,314	-	-	(55,165)	123,076
Leased Assets	19,383	34,805	-	-	(13,080)	41,108
Library Resources	58,210	5,193	-	-	(7,663)	55,740
Balance at 31 December 2018	524,234	238,139	-	-	(126,213)	636,159

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	98,366	(34,204)	64,162
Building Improvements	79,769	(3,493)	76,276
Furniture and Equipment	733,736	(457,939)	275,797
Information and Communication	492,793	(369,717)	123,076
Motor Vehicles	83,055	(83,055)	-
Leased Assets	61,659	(20,551)	41,108
Library Resources	115,081	(59,341)	55,740
Balance at 31 December 2018	1,664,459	(1,028,300)	636,159

13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	66,586	-	33,387
Accruals	5,863	5,580	5,580
Capital Accruals for PPE items	-	-	3,902
Employee Entitlements - Salaries	183,130	181,916	168,950
Employee Entitlements - Leave Accrual	18,489	9,175	13,026
	<u>274,068</u>	<u>196,671</u>	<u>224,845</u>
Payables for Exchange Transactions	274,068	196,671	224,845
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>274,068</u>	<u>196,671</u>	<u>224,845</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	4,864	4,906	60,000
Student Credits	3,816	4,425	6,286
	<u>8,680</u>	<u>9,331</u>	<u>66,286</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	295,280	216,759	288,826
Increase to the Provision During the Year	15,906	26,761	26,735
Use of the Provision During the Year	(4,339)	-	(20,281)
Provision at the End of the Year	<u>306,847</u>	<u>243,520</u>	<u>295,280</u>
Cyclical Maintenance - Current	96,939	65,000	99,056
Cyclical Maintenance - Term	209,908	178,520	196,224
	<u>306,847</u>	<u>243,520</u>	<u>295,280</u>

16. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	15,151	2,790	18,682
Later than One Year and no Later than Five Years	25,660	20,635	30,549
	<u>40,811</u>	<u>23,425</u>	<u>49,231</u>

17. Funds Held (Owed) for Capital Works Projects

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

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	\$	\$	\$		\$
CCTV System Project	<i>in progress</i>	-	13,045	12,445	-	600
Totals		-	13,045	12,445	-	600

Represented by:

Funds Held on Behalf of the Ministry of Education	600
Funds Due from the Ministry of Education	-
	600

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
Heat Pumps	<i>completed</i>	-	21,983	21,983	-	-
Totals		-	21,983	21,983	-	-

18. 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.

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,260	4,168
Full-time equivalent members	0.09	0.12
<i>Leadership Team</i>		
Remuneration	1,068,584	1,002,855
Full-time equivalent members	11.12	11.22
Total key management personnel remuneration	1,071,844	1,007,023
Total full-time equivalent personnel	11.21	11.34

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	1.00	-
100 - 110	2.00	1.00
	3.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

22. Commitments

(a) Capital Commitments

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

(a) \$15,000 contract for CCTV system to be completed in 2020, which will be fully funded by the Ministry of Education. \$13,045 has been received of which \$12,445 has been spent on the project to date. This project has been approved by the Ministry.

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	533
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>533</u>

23. Managing Capital

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

24. Financial Instruments

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

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	59,365	61,022	175,488
Receivables	209,771	204,540	203,236
Investments - Term Deposits	200,000	200,000	200,000
Total Financial assets measured at amortised cost	469,136	465,562	578,724

Financial liabilities measured at amortised cost

Payables	274,068	196,671	224,845
Borrowings - Loans	-	-	-
Finance Leases	37,137	23,425	43,058
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	311,205	220,096	267,903

25. Events After Balance Date

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

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

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

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

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

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

- Note 11 Investments:

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

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

28 Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989 in that the Board did not report by 31 May 2020, the date fixed by the Minister of Education, by which Schools were required to have sent their financial statements to the Ministry of Education. The delay was caused by the outbreak of COVID-19 which resulted in a nationwide lockdown from 26 March 2020. Refer to note 25 for additional disclosure.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAITARA HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Waitara High School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway Audit 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 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 3 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 25 to 30, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Carolyn Jackson
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
New Plymouth, New Zealand

Waitara High School - Strategic Aims 2018-20

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

Annual Goals for 2019

Goal	Description	Focus for 2018	Leaders	Aims
1	Develop effective learning relationships that support student success	Embed pastoral systems Strengthen community links	GDA	1, 3, 4
2	Increase NCEA achievement rates at all levels, L1 numeracy/literacy rates and certificate endorsements	Endorsements, Level 3 NCEA	LL's	1, 2
3	To accelerate the progress of Y9/Y10 students identified as below the standard in literacy and numeracy	Reading Basic numeracy skills	HKNDWR	1, 2
4	Embed our model of effective teaching practice at WHS	Appraisal Cultural Competencies	HKNTCL/MSK	5, 3
5	To increase attendance rates at all year levels	Improved operational procedures	GOS	1
6	To develop an active and inspired curriculum for WHS students	Stages Careers & Pathways	HKN/LL MKE/JST	1, 5
7	To develop a school campus that meets the needs and exceeds expectations of our community	Property developments Health and Safety ICT seamlessly supports school activities	DWBDWBMCA	5

Waitara High School - Baseline Data 2015-19

NCEA Results (Enrolment Based Cumulative Overall Results)*

	2015	2016	2017	2018	2019	Summary
L1 - all	56.5	74.2	77.5	54.8	67	
L1 Māori	50	65	68.3	58.7	61	
L1 European	63.8	79.5				
L1 Lit						
L1 Num						
L2 All	62.7	69.2	80.8	69.4	71.9	
L2 Māori						
L2 Pasifika						
L3 All	26.8	40.3	38.3	36.8	44.4	
L3 Māori						
L3 Pasifika						
UE	17.1	25.4	17	15.8	14.8	

*Unsure of the quality of this data due to inaccuracies found in 2019 data when compared with school held data.

Percentage of students achieving NCEA with merit or excellence certificate endorsements

	2013	2014	2015	2016	2017	5Y Average	2018 Target	2018 Actual	Summary
L1	25 (29.5)	15.4 (30.9)	10.6 (32.4)	8.4 (34.1)	22.6 (35.1)	16.4		16.2 (34.4)	Slightly below 5Y average 3
L2	14.9 (19.8)	10.3 (21.1)	10 (21.7)	6.8 (21.8)	14.6 (23.7)	11.32		10.2 (23.4)	Slightly below 5YA 4
L3	33.3 (20.6)	21.1 (22.3)	20 (23.6)	7.6 (25.3)	5.6 (23.6)	17.52		14.2 (23.7)	Below 5YA 4
Average*	24.4 (23.3)	15.6 (24.8)	13.5 (25.9)	7.6 (27)	14.3 (27.5)	15.08	25	13.5 (27.2)	Slightly below 5YA 4

*L1-3 Merit and Excellence combined % divided by 3 (Average decile 1-3 results in brackets)

Junior Achievement

% of students at or above the appropriate level by end of year. (4P+ for Year 9s, 5B+ for Year 10s Reading & Reading/ Stanline 4+ for Math)

	2013	2014	2015	2016	2017	5Y Average	2018 Target	2018 Actual	Summary
Y9 Reading	28	54	58	59	44	48.6	60	71%	22 above 5YA Record high 1
Y9 Writing	-	-	20	29	27	25.3	33	54%	28.7 above 5YA Record high 1
Y9 Num	72	53	50	67	61	60.6	70	57%	A1 About 5YA 4
Y10 Reading	30	19	33	36	75	38.6	75	32%	Concerning 18% drop
Y10 Writing	-	-	12	11	38	20.3	50	50%	
Y10 Num	63	-	59	56	67	61.3	75	46%	Concerning 18% drop

Attendance Rates (by half days) (2018 T1-3)

	2013	2014	2015	2016	2017	2018 Target	2018 Actual
School	88.4	87.7	84.4	84	81.9 (87 T1-3)	90	75 (79.7 T1-3)
Year 9	88.8	86.5	86.6	85.1	86.4		79.9 (83.1 T1-3)
Year 10	87.9	86.8	80.3	86	83.5		75.3 (79.1 T1-3)
Year 11	91.2	89.8	86.6	81.4	81		70.9 (76.6 T1-3)
Year 12	90	89.7	84.6	82	74.5		72.4 (79.7 T1-3)
Year 13	83.3	89.8	80.3	82	78.1		66 (71.2 T1-3)
Māori	87.5	86.3	81.7	81.9	80		73.7 (78.5 T1-3)

*2018 times of day changes have clearly impacted % half day rates. Students are penalised more heavily for missing a period.

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

	2013	2014	2015	2016 (T2)	2017 (T4)	2018 Target (T4)	2018 Actual
Year 9 LQ	-		-	46.3 (46.9)	45.1 (46.9)	43.8 (46.9)	
Year 9 Mean				52.7 (54.9)	52 (54.9)	55 (54.9)	50.1(54.9)
Year 9 UQ				58.5 (62.9)	58.8 (62.9)	56.7 (62.9)	
Year 9 B Med	-		-	52 (53.6)	55.6 (53.6)	48.8 (53.6)	
Year 9 G Med	-		-	53.7 (55.4)	50.7 (55.4)	50.7 (55.4)	
Year 10 LQ	-		-	45.7 (45.5)	40.6 (45.5)	42.5 (45.5)	
Year 10 Med				52 (53.1)	47 (53.1)	55 (53.1)	46 (53.1)
Year 10 UQ				60.3 (60.7)	52.5 (60.7)	50.7 (60.7)	
Year 10 B Med	-		-	49.5 (52.2)	46 (52.2)	47 (52.2)	

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Year 10 G Med	-	-	54.3 (53.9)	48.8 (53.9)	45.7 (53.9)
(National in brackets represent national norms)					

Discipline Rates - Suspensions and Stand Downs

	2013	2014	2015	2016	2017	2018	2018 Actual
Stand downs	49	65	51 (14)	34 (12.5)	18	15	30
Suspensions	0	4	4 (2.9)	17 (2.6)	0	2	12
Excl + Expul	0	3	0 (0.9)	11 (0.8)	0	1	3

(Roll based expected stand downs)

Retention - School Roll (1 March confirmed)

	2013	2014	2015	2016	2017	2018	2018 Actual
Manukorihī Y8	81	84	84	103	90	119	
Year 9	66	72	87	74	91	82	82
Year 10	105	74	79	86	79	92	91
Year 11	63	101	76	75	75	75	75
Year 12	68	55	80	57	49	70	67
Year 13	43	49	34	68	43	38	32
School	345	351	356	360	337	357	347

<i>BELONGING</i> We have all have a strong connection to WHS. We are an equitable school that meaningfully connects with its members and community. <ul style="list-style-type: none">Improve community connections with an increased ownership of the school and its direction.Strengthen cultural competencies of staff and students.	WHO	INDICATOR OF PROGRESS	OUTCOMES	COMMENTS / REASONS FOR VARIANCE
Establishing an iwi reference group and hold parent consultation meetings regarding school identity and community led outcomes.				This goal needs to be restated in 2020
Review school identity - including logo, motto values and house names.				This goal needs to be restated in 2020
Improve communications to the wider community				Process is working well and balanced.
Student voice - co-construction				Well embedded at all levels.
Grow Kapa haka engagement in the Junior school.				Good progress in 2019. Work towards embedding in 2020.
Host community engagement events				Ad Hoc.
Staff continue to strengthen culturally competencies including understanding of local histories, tikanga and kapa haka through staff wide PLD.				Embedded in staff expectations and culture.
<i>BELIEF</i> We empower each other towards excellence, achieving personal success through a culture of high support and high expectations. <ul style="list-style-type: none">Develop a staff and school culture where every student counts.Improve attendance and achievement outcomes for WHS students.			FEB	COMMENTS
High level interventions for the 20% of students who are below 70% attendance (% half days)				Will be continued focus in 2020. Must be individualised focussed. Focused on individual student attendance rather than the average daily attendance across the school, which can mask individual student attendance challenges
SLT lead the monitoring of attendance and develop interventions with tutors, mentors and whanau to engage students in high expectations.				Continued goal for 2020. A long coaching period will assist.
Review 'Graduate Profiles' to ensure that they incorporate attendance and academic cut lines and use to the profiles to inform academic planning for individual students and use to guide graduation process to create urgency.				Continued goal for 2020.
SLT lead NCEA Endorsement planning for targeted students Target students are engaged with expectations and a clear plan to endorsement is identified. PL / DP - Learning check in with these students throughout the year				Goal for 2020 needs to have two aims - lifting ARONA but also pushing and extending gifted students.

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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 DP4-Learning and Pastoral Leaders. SLT meet with middle leaders fortnightly to maintain focus on targets.						Good progress in 2019. Work towards embedding in 2020.
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.						Excellent work by staff in this space over the last few weeks. Some great academic turnaround of at risk students.
ACHIEVEMENT and ATTENDANCE TARGETS						
85% of Y11 students achieve L1 literacy/Numeracy						NUM 79.1% (83.1), LIT 81.3% (85.4) NZ in brackets.
75% of Y12 students achieve L2 NCEA						NZQA 71.9% , WHS 73.6% (76.6%) NZ in brackets.
20% of L2 gained w merit or excellence endorsement						WHS 12.2% - continued goal for 2020
15% of L3 gained w merit or excellence endorsement						WHS 12.5% - continued goal for 2020
80% of Y9 students achieve at least 4A in reading						43% More in depth review is taking place as part of department review. Many students sitting just below the cut off. Example below. Continued goal for 2020
70% of Y9 students achieve at least 4A in numeracy						23% - as above
80% of Y10 students achieve at least 5B in reading						48% - as above. Example: y10 reading goes from 48% to 75% if we also count 4P which is good enough to pass NCEA L1 AS easily.
70% of Y10 students achieve at least 5B in numeracy						29% - as above
Reduce the number of students who attend <80% by half by end of term 3						Yes except for Y13. 2020 needs to be moving targeted students. Report link
WELLBEING We nurture each other towards improvement. Providing an environment that is safe and supports the well-being of our school community. <ul style="list-style-type: none">• Increase staff wellbeing and self-efficacy.• To ensure a safe and inclusive environment that supports improved student learning and well-being.• Consistent behaviour management processes in place.					FEB	COMMENTS
SLT review feedback from staff wellbeing survey and form an improvement plan. SLT regularly review staff wellbeing needs.						Link to doc. Area of weakness - now a strength. Continue to strengthen and ongoing into 2020.
Review school safety measures to include student and staff voice. Including staff duty review and changes.						Positive changes made here.
Review school wide behaviour management processes including de-escalation, referral systems, PB4L and RP - progressing towards consistent practice across the school.						2020 start showing good momentum. Continue to work on embedding in 2020. Value co-constructed with iwi and community.
Recognising the need for a balanced focus on student wellbeing and achievement.						+ive outcomes for ARONA. Excellent work by student support / pastoral
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.						Excellent practice by main staff. Spread to wider school and coaching teachers is not consistent. Improved communication and follow up key for 2020.
LEARNING TO LEARN 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. <ul style="list-style-type: none">• Improve the quality of teaching at WHS					FEB	COMMENTS

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<ul style="list-style-type: none">To ensure learning is culturally sustaining, visible, deep and inclusive so as to improve student success.				
Embed and sustain consistent performance for the staff driven by a robust and embedded appraisal system.				ERO considered to be robust. Awaiting some clarity required for 2020 process.
Strengthen teacher knowledge to support a modern and flexible curriculum. Grow middle leadership capability with targeted PLD throughout the year to drive forward learning forward. Specialist teachers co-design strategies in Foundation Stage and develop ways in which to negotiate assessment with learners so as to maximise opportunities for student success. Grow staff knowledge of inquiry learning is developed through staff wide PLD.				Continue to strengthen and ongoing into 2020.
Grow staff capability and confidence to use e-learning platforms and deliver digital curriculum through staff wide PLD. Including: G-Suite (+Hapara) embedded. 11 chromebooks and Digital literacy 2020.				New platforms (Education Perfect and Hapara) adopted and well used.
Curriculum is further developed focusing on - growing learning relationships, planning for success, building leadership and understanding and managing self.				Progress is being made but default is still a subject based approach. External levers such as NCEA are in opposition.
Develop staff understanding of future focused learning. Grad profiles are used to inform the curriculum development.				Progress being made also but former ideals and expectations are difficult to overcome.
Foundation Stage 2019 - Y9 embed key comps, values, and learning to learn. Y10 - Collaborative Teaching and Inquiry Projects.				Y9 programme is well embedded and focussed on effective relationships. Y10 collaborative teaching and inquiry projects still work in progress for 2021.
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.				2019 was not consistent. Pastoral leaders worked well with ARONA students. 2020 focus is getting this work being effective at coaching level. Coaching period should assist with this.

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28 May 2020

To whom it may concern

Kiwisport is a government funding initiative to support students' participation in organised sport.

In 2019 Waitara High School received total Kiwisport funding of \$8,824.83 (ex GST).

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

Yours sincerely



Daryl Warburton
PRINCIPAL
Waitara High School