

WHAKATANE HIGH SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	Goulstone Road Whakatane
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Ministry Number:	144

Whakatane High School

Financial Statements - For the year ended 31 December 2017

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Whakatane High School
Statement of Responsibility
For the year ended 31 December 2017


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 2017 fairly reflects the financial position and operations of the School.

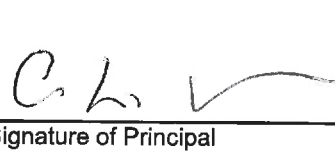
The School's 2017 financial statements are authorised for issue by the Board.

John Spring
Full Name of Board Chairperson


Signature of Board Chairperson

20/12/18.
Date:

Chris Nielsen
Full Name of Principal


Signature of Principal

20/12/18
Date:

Whakatane High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	8,615,617	8,027,519	7,861,243
Locally Raised Funds	3	754,376	476,040	668,903
Interest Earned		42,232	36,000	43,583
Gain on Sale of Property, Plant and Equipment		-	-	2,400
International Students	4	502,036	653,600	369,435
		<hr/>	<hr/>	<hr/>
		9,914,261	9,193,159	8,945,564
Expenses				
Locally Raised Funds	3	136,483	121,750	175,979
International Students	4	376,584	618,030	338,426
Learning Resources	5	6,748,428	5,973,854	6,033,931
Administration	6	513,952	531,828	714,104
Finance		1,930	1,000	963
Property	7	1,776,589	1,745,504	1,732,877
Depreciation	8	256,128	200,000	258,741
Loss on Disposal of Property, Plant and Equipment		1,568	-	-
		<hr/>	<hr/>	<hr/>
		9,811,662	9,191,966	9,255,021
Net Surplus / (Deficit) for the year		102,599	1,193	(309,457)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		102,599	1,193	(309,457)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Whakatane High School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>1,223,013</u>	<u>1,223,013</u>	<u>1,532,470</u>
Total Comprehensive Revenue and Expense for the Year	102,599	1,193	(309,457)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	28,125	-	-
Equity at 31 December	<u>1,353,737</u>	<u>1,224,206</u>	<u>1,223,013</u>
Retained Earnings	1,285,794	1,224,206	1,155,070
Reserves	67,943	-	67,943
Equity at 31 December	<u>1,353,737</u>	<u>1,224,206</u>	<u>1,223,013</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Reserved Equity:

Opening Balance	67,943	-	38,000
Transfer from Retained earnings	-	-	29,943
Closing Balance	<u>67,943</u>	<u>-</u>	<u>67,943</u>

These funds arose from a bequest from D Belsham. They are held for use by the school for the benefit of the school.
The school is not required to repay these funds.

Whakatane High School

Statement of Financial Position

As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	368,731	801,303	757,125
Accounts Receivable	10	356,949	313,213	313,213
GST Receivable		-	9,574	9,574
Prepayments		19,500	5,579	5,579
Investments	11	1,071,983	540,017	540,017
		<u>1,817,163</u>	<u>1,669,686</u>	<u>1,625,508</u>
Current Liabilities				
GST Payable		14,176	-	-
Accounts Payable	13	526,491	574,978	574,978
Revenue Received in Advance	14	241,489	271,834	271,834
Provision for Cyclical Maintenance	15	38,499	4,708	29,997
Finance Lease Liability - Current Portion	16	13,231	9,306	9,306
Funds Held in Trust	17	182,415	185,753	185,753
Funds Held for Capital Works Projects	18	279,623	92,022	92,022
Funds Held on Behalf of Alternative Education Cluster	19	(33,874)	(7,217)	(7,217)
Funds Held for Teen Parent Unit		-	86,494	86,494
		<u>1,262,050</u>	<u>1,217,878</u>	<u>1,243,167</u>
Working Capital Surplus/(Deficit)		555,113	451,808	382,341
Non-current Assets				
Property, Plant and Equipment	12	972,599	978,165	991,310
		<u>972,599</u>	<u>978,165</u>	<u>991,310</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	165,851	194,297	139,168
Finance Lease Liability	16	8,124	11,470	11,470
		<u>173,975</u>	<u>205,767</u>	<u>150,638</u>
Net Assets		<u>1,353,737</u>	<u>1,224,206</u>	<u>1,223,013</u>
Equity		<u>1,353,737</u>	<u>1,224,206</u>	<u>1,223,013</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Whakatane High School

Statement of Cash Flows

For the year ended 31 December 2017

	2017	2017	2016
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	2,245,084	1,814,308	1,867,369
Locally Raised Funds	724,278	476,040	734,929
Homestay	-	-	10,683
International Students	465,361	653,600	369,435
Goods and Services Tax (net)	23,750	-	18,980
Payments to Employees	(1,279,560)	(1,080,858)	(1,119,286)
Payments to Suppliers	(1,941,517)	(1,641,768)	(1,835,951)
Cyclical Maintenance Payments in the year	-	(25,289)	-
Interest Paid	-	(1,000)	(963)
Interest Received	45,345	36,000	53,494
Net cash from / (to) the Operating Activities	282,741	231,033	98,690
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(229,266)	(186,855)	(144,080)
Purchase of Investments	(531,966)	-	477,186
Net cash from / (to) the Investing Activities	(761,232)	(186,855)	333,106
Cash flows from Financing Activities			
Furniture and Equipment Grant	28,125	-	-
Finance Lease Payments	(9,140)	-	(2,615)
Funds Administered on Behalf of Third Parties	(116,489)	-	119,497
Funds Held for Capital Works Projects	187,601	-	-
Net Cash from Financing Activities	90,097	-	116,882
Net Increase/(Decrease) in Cash and Cash Equivalents	(388,394)	44,178	548,678
Cash and Cash Equivalents at the beginning of the year	9 757,125	757,125	208,447
Cash and Cash Equivalents at the end of the year	9 368,731	801,303	757,125

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.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

1. Statement of Accounting Policies

a) Reporting Entity

Whakatane 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 2017 to 31 December 2017 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".

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 are disclosed in note 12.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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 the 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 on 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.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

h) Accounts Receivable

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) Investments

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.

The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

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:

Furniture and Equipment	3-10 years
Other Equipment	5-20 years
Information and Communication Technology	3-5 years
Building Improvements - Crown	50 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Textbooks	12.5% Diminishing value
Leased Assets held under a Finance Lease	3-5 years

k) 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.

l) 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.

m) 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.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

o) 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable, 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services Received In-Kind

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

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational Grants	1,442,911	1,412,722	1,474,973
Teachers' Salaries Grants	4,959,562	4,959,562	4,722,523
Use of Land and Buildings Grants	1,253,649	1,253,649	1,154,521
Resource teachers Learning and Behaviour Grants	19,068	20,000	16,538
Other MOE Grants	535,731	311,586	411,320
Teen Parent Unit	181,872	-	-
Secondary Tertiary Alignment Resource Funding Grant	222,824	70,000	81,368
	<u>8,615,617</u>	<u>8,027,519</u>	<u>7,861,243</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	52,831	15,000	60,421
Fundraising	1,014	-	-
Bequests	16,514	80,000	35,785
House Rentals	8,593	9,880	12,081
Trading	119,163	134,100	129,254
Activities	347,835	77,150	185,053
Curriculum Recoveries	208,426	159,910	246,309
	<u>754,376</u>	<u>476,040</u>	<u>668,903</u>
Expenses			
Activities	1,197	-	50,624
Trading	126,655	106,750	127,448
Fundraising (costs of raising funds)	9,393	15,000	-
Transport (local)	(2,028)	-	(2,093)
House Expenses	1,266	-	-
	<u>136,483</u>	<u>121,750</u>	<u>175,979</u>
<i>Surplus for the year Locally raised funds</i>	<u>617,893</u>	<u>354,290</u>	<u>492,924</u>

Income from Fundraising includes the following donations:

\$16,133 from the Lion Foundation

\$7,500 from Pub Charity

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

4. International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	33	50	30
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
International Student Fees	502,036	653,600	369,435
Expenses			
General Expenses	13,029	1,735	3,921
Commissions	62,079	60,000	57,966
Recruitment	7,112	-	11,404
International Student Levy	35,922	35,750	36,755
Employee Benefit - Salaries	195,607	190,645	147,678
Homestay Payments	-	263,200	-
Other Expenses	62,835	66,700	80,702
	<u>376,584</u>	<u>618,030</u>	<u>338,426</u>
<i>Surplus for the year International Students'</i>	<u>125,452</u>	<u>35,570</u>	<u>31,009</u>

5. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	868,538	381,952	557,463
Equipment Repairs	10,396	6,500	14,255
Information and Communication Technology	16,992	12,700	21,299
Extra-Curricular Activities	184,519	45,997	156,022
Library Resources	6,687	5,600	6,671
Employee Benefits - Salaries	5,651,124	5,502,425	5,266,445
Staff Development	10,172	18,680	11,776
	<u>6,748,428</u>	<u>5,973,854</u>	<u>6,033,931</u>

6. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	7,950	8,000	7,830
Board of Trustees Fees	2,767	4,500	3,300
Board of Trustees Expenses	11,073	1,400	40,703
Communication	17,924	19,000	17,652
Consumables	75,924	115,300	95,890
Operating Lease	37,416	40,724	40,912
Other	52,599	97,730	48,575
Employee Benefits - Salaries	271,527	208,224	425,530
Insurance	17,898	18,950	15,812
Service Providers, Contractors and Consultancy	18,874	18,000	17,900
	<u>513,952</u>	<u>531,828</u>	<u>714,104</u>

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	146,812	146,100	149,757
Cyclical Maintenance Expense	35,185	55,129	116,517
Grounds	15,485	6,500	13,018
Heat, Light and Water	89,989	95,000	81,844
Rates	19,462	11,000	20,487
Repairs and Maintenance	56,078	31,000	51,458
Use of Land and Buildings	1,253,649	1,253,649	1,154,521
Security	10,248	8,000	13,796
Employee Benefits - Salaries	149,681	139,126	131,479
	<u>1,776,589</u>	<u>1,745,504</u>	<u>1,732,877</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

8. Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	38,606	25,000	39,428
Other Equipment	69,071	70,000	81,668
Information and Communication Technology	112,139	85,000	110,274
Buildings Improvements - Crown	8,028	6,000	7,982
Motor Vehicles	10,975	6,000	7,141
Textbooks	3,676	3,000	4,093
Library Resources	3,505	2,500	3,626
Leased Assets	10,128	2,500	4,529
	<u>256,128</u>	<u>200,000</u>	<u>258,741</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	959	1,084	1,084
Bank Current Account	3,204	199,511	155,333
Bank Call Account	364,568	600,708	600,708
Cash equivalents and bank overdraft for Cash Flow Statement	<u>368,731</u>	<u>801,303</u>	<u>757,125</u>

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

Of the cash and cash equivalents above, the following amounts are subject to funding restrictions:

	2017	2016
Ministry of Education Capital Works Projects	279,623	92,022
Teen Parent Unit Funding for 2017	-	86,494
	<u>279,623</u>	<u>178,516</u>

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

10. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	37,614	1,186	1,186
Interest Receivable	3,066	6,179	6,179
Teacher Salaries Grant Receivable	316,269	305,848	305,848
	<u>356,949</u>	<u>313,213</u>	<u>313,213</u>
Receivables from Exchange Transactions	40,680	7,365	7,365
Receivables from Non-Exchange Transactions	316,269	305,848	305,848
	<u>356,949</u>	<u>313,213</u>	<u>313,213</u>

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	1,071,983	540,017	540,017

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Furniture and Equipment	149,520	83,273	-	-	(38,606)	194,187
Other Equipment	182,092	44,542	-	-	(69,071)	157,563
Information and Communication Technology	223,392	68,838	-	-	(112,139)	180,091
Buildings Improvements - Crown	331,068	-	-	-	(8,028)	323,040
Motor Vehicles	32,344	27,261	-	-	(10,975)	48,630
Textbooks	28,650	758	-	-	(3,676)	25,732
Leased Assets	18,862	9,719	-	-	(10,128)	18,453
Library Resources	25,382	4,594	(1,568)	-	(3,505)	24,903
Balance at 31 December 2017	<u>991,310</u>	<u>238,985</u>	<u>(1,568)</u>	<u>-</u>	<u>(256,128)</u>	<u>972,599</u>

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

12. Property, Plant and Equipment Continued

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Furniture and Equipment	612,769	(418,582)	194,187
Other Equipment	713,725	(556,162)	157,563
Information and Communication Technology	1,103,358	(923,267)	180,091
Buildings Improvements - Crown	401,376	(78,336)	323,040
Motor Vehicles	105,891	(57,261)	48,630
Textbooks	286,933	(261,201)	25,732
Leased Assets	33,110	(14,657)	18,453
Library Resources	86,445	(61,542)	24,903
Balance at 31 December 2017	3,343,607	(2,371,008)	972,599

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Furniture and Equipment	161,822	27,126	-	-	(39,428)	149,520
Other Equipment	202,505	61,255	-	-	(81,668)	182,092
Information and Communication Technology	296,849	37,485	(668)	-	(110,274)	223,392
Buildings Improvements - Crown	335,611	3,439	-	-	(7,982)	331,068
Motor Vehicles	17,754	21,731	-	-	(7,141)	32,344
Textbooks	32,743	-	-	-	(4,093)	28,650
Leased Assets	-	23,391	-	-	(4,529)	18,862
Library Resources	32,896	-	(3,888)	-	(3,626)	25,382
Balance at 31 December 2016	1,080,180	174,427	(4,556)	-	(258,741)	991,310

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Furniture and Equipment	529,495	(379,975)	149,520
Other Equipment	669,183	(487,091)	182,092
Information and Communication Technology	1,034,519	(811,127)	223,392
Buildings Improvements - Crown	401,376	(70,308)	331,068
Motor Vehicles	78,630	(46,286)	32,344
Textbooks	286,175	(257,525)	28,650
Leased Assets	23,391	(4,529)	18,862
Library Resources	87,229	(61,847)	25,382
Balance at 31 December 2016	3,109,998	(2,118,688)	991,310

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating Creditors	142,202	75,555	75,555
Accruals	10,780	7,830	7,830
Banking Staffing Overuse	1,721	157,322	157,322
Employee Entitlements - Salaries	318,211	297,963	297,963
Employee Entitlements - Leave Accrual	53,577	36,308	36,308
	<u>526,491</u>	<u>574,978</u>	<u>574,978</u>
Payables for Exchange Transactions	526,491	574,978	574,978
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>526,491</u>	<u>574,978</u>	<u>574,978</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
International Student Fees	216,650	253,325	253,325
Other	24,839	18,509	18,509
	<u>241,489</u>	<u>271,834</u>	<u>271,834</u>

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	169,165	169,165	82,856
Increase to the Provision During the Year	35,185	55,129	116,517
Use of the Provision During the Year	-	(25,289)	(30,208)
Provision at the End of the Year	<u>204,350</u>	<u>199,005</u>	<u>169,165</u>
Cyclical Maintenance - Current	38,499	4,708	29,997
Cyclical Maintenance - Term	165,851	194,297	139,168
	<u>204,350</u>	<u>199,005</u>	<u>169,165</u>

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for Laptops. Minimum lease payments payable:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	13,231	9,306	9,306
Later than One Year and no Later than Five Years	9,980	11,470	13,862
	<u>23,211</u>	<u>20,776</u>	<u>23,168</u>

17. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
International Student Homestay Fees	182,415	185,753	185,753
	<u>182,415</u>	<u>185,753</u>	<u>185,753</u>

These funds relate to homestay fees held by the school on behalf of international students.

18. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MOE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Science Block	<i>in progress</i>	92,022	300,000	112,039	-	279,983
5YA Project 202164	<i>in progress</i>	-	44,693	45,053	-	(360)
Totals		<u>92,022</u>	<u>344,693</u>	<u>157,092</u>	<u>-</u>	<u>279,623</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	279,983
Funds Due from the Ministry of Education	(360)
	<u>279,623</u>

	2016	Opening Balances \$	Receipts from MOE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Science Block	<i>in progress</i>	-	121,701	29,679	-	92,022
Totals		<u>-</u>	<u>121,701</u>	<u>29,679</u>	<u>-</u>	<u>92,022</u>

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

19. Funds Held on Behalf of Alternative Education Cluster

Whakatane High School is the lead School funded by the Ministry of Education to provide services of Alternative Education to its cluster schools.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held at Beginning of the Year	(7,217)	(7,217)	16,023
Funds Received from MOE	210,820	-	352,615
Funds Spent on Behalf of the Cluster	(237,477)	-	(375,855)
Funds Held at Year End	<u>(33,874)</u>	<u>(7,217)</u>	<u>(7,217)</u>

20. Funds Held for Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the schools Statement of Revenue and Expenses. During the year, the funds were spent on employee benefit expenses, administration and property management expenses.

21. 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 conditions 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.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

22. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,767	3,300
Full-time equivalent members	0.07	0.07
<i>Leadership Team</i>		
Remuneration	417,731	400,798
Full-time equivalent members	3	3
Total key management personnel remuneration	420,498	404,098
Total full-time equivalent personnel	3.07	3.07

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180-190
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
120 - 130	1	-
110-120	-	1
100 - 110	1	1

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

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Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

23. 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:

	2017 Actual	2016 Actual
Total	\$0	\$0
Number of People	0	0

24. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 .

(Contingent liabilities and assets at 31 December 2016: nil)

25. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) \$1,403,962 contract to upgrade the Science Block as agent for the Ministry of Education. This project is fully funded by the Ministry of Education and \$421,500 has been received of which \$141,517 has been spent on the project to date, therefore the Board has a commitment for \$1,262,445 (2016 \$1,374,283)

(b) \$49,659 contract to have the Carpet, Autex & Vinyl to Blocks A, M & H upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,693 has been received of which \$45,063 has been spent on the project to balance date, therefore the Board has a commitment for \$4,596 (2016 \$ nil).

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating leases for Teachers Laptops and EFTPOS terminal;

	2017 Actual \$	2016 Actual \$
No later than One Year	553	6,573
Later than One Year and No Later than Five Years	-	506
	<u>553</u>	<u>7,079</u>

(b) The Board has a 48 month copy plan rental agreement with Konica Minolta. The four year term expires February 2018.

	2017 Actual \$	2016 Actual \$
No later than One Year	16,310	39,144
Later than One Year and No Later than Five Years	-	13,047
	<u>16,310</u>	<u>52,191</u>

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2017

26. 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.

27. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	368,731	801,303	757,125
Receivables	356,949	313,213	313,213
Investments - Term Deposits	1,071,983	540,017	540,017
Total Loans and Receivables	<u>1,797,663</u>	<u>1,654,533</u>	<u>1,610,355</u>

Financial liabilities measured at amortised cost

Payables	526,491	574,978	574,978
Finance Leases	21,355	20,776	20,776
Total Financial Liabilities Measured at Amortised Cost	<u>547,846</u>	<u>595,754</u>	<u>595,754</u>

28. Breach of Law - Failure to meet statutory reporting deadline

The Board of Trustees did not comply with Section 87A of the Education Act, in that it did not submit its Annual Financial Statements for audit by 31 March 2018 and did not have audited Annual financial Statements completed by 31st May 2018.

29. Events After Balance Date

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

Independent Auditor's Report To The Readers of Whakatane High School's Financial Statements For The Year Ended 31 December 2017

The Auditor-General is the auditor of Whakatane High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Qualified 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 2017, 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.

Prior to being recorded, control over the receipt of Canteen Sales is limited. Canteen Sales of \$119,096 is disclosed as part of Trading Revenue of \$119,163 in note 3 of the financial statements on page 11. There are no satisfactory audit procedures that we could adopt to confirm independently that the revenue from Canteen Sales had been properly recorded.

In our opinion, except for the effects of the matter outlined above, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 20 December 2018. This is the date at which our opinion is expressed.

The basis of 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.

CHARTERED ACCOUNTANTS & ADVISORS

Level 2, 60 Durham Street
Tauranga 3110, New Zealand
PO Box 222
Tauranga 3140, New Zealand
Telephone: +64 7 927 1234
williambuck.co.nz

William Buck Audit (NZ) Limited

Basis of 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 page 1 and on pages 26 to 29, 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.

A handwritten signature in blue ink that reads 'Richard Dey'.

Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Whakatane High School
Members of the Board of Trustees
For the year ended 31 December 2017

<u>Name</u>	<u>Position</u>	<u>How Appointed</u>	<u>Term Expire/Expires</u>
John Spring	Chairperson	Elected	June 2019
Chris Nielsen	Principal	Appointed	N/A
Stephen Lamb	Parent Rep	Elected	June 2019
Paul Julian	Parent Rep	Elected	June 2019
Mawera Karetai	Parent Rep	Elected	June 2019
Andrew Bluett	Parent Rep	Elected	June 2019
Stephen Lamb	Parent Rep	Elected	June 2019
Stephen Curnow	Staff Rep	Elected	June 2019

2017 Analysis of Variance

2017 has been another strong one for Whakatane High School. The roll has shown a significant increase with 847 students recorded on 1st March Ministry of Education roll return. A key feature has been a Year 9 intake of over 200 students. The predicted growth has been achieved without an increase in the number of available students. Whakatane High School has enrolled a greater portion of local Year 9 students.

The school was able to maintain a settled staffing profile and roll growth has led to further appointments.

Whakatane High School continues to be a member of the Whakatane Community of Learning (COL). This COL consists of ten local schools and our close geographic proximity has allowed a strong, functioning community to develop. Whakatane High School Principal, Chris Nielsen, has been appointed to lead the COL for a further two years in 2018 and 2019.

This year the Whakatane Community of Learning has concentrated on a number of key areas. We were one of three COL's that participated in the Learning Support Trial. This is aimed at improving access and the timeliness of referrals for learning support. This trial will continue in 2018.

Transition was also an area of focus, particularly from early childhood to primary school. A number of initiatives that included "early reading together" and "reading together" were carried out in conjunction with local early childhood centres. The development of a school start profile and supporting developing play based learning in the first years of school, was another focus.

All COL schools with students up to Year 8 participated in using the Progress and Consistency Tool (PACT). Teachers from all schools looked at moderation processes and the learning progressions.

Five of the ten schools have been involved in developing culturally responsive pedagogy. Further schools will join this initiative in 2018.

Whanau engagement was the last area of focus. There was some good work done in this area but it was difficult to co-ordinate this across all schools as many had quite different approaches.

The Whakatane Teen Parent Unit (TPU), under the management of Whakatane High School was established and began operating. The TPU has been developed in conjunction with Ngati Awa. I would like to acknowledge the great support that Ngati Awa have brought to this initiative. I also wish to acknowledge the TPU director Mrs Jenny Beets who has quickly established the credibility of the TPU and we are now seeing growing numbers of students attending.

In Term 4 of 2017 the Education Review Office (ERO) visited the school. This review was very positive and it will be another further three years before the next review will be held. ERO noted the key areas of the school as being:

- A leadership team that is focused at achieving parity of achievement for learners
- Trustees who are committed to resourcing initiatives that address disparities of achievement

- Initiatives and approaches including a school curriculum that is designed to support and promote equitable outcomes
- Teachers who are strengthening their response to Maori and other learnings particularly at years 9-13

The overall tone of this review was very positive with the only significant issue being the timing for secondary schools to have a review in Term 4. It seemed that a review of the school when the senior students had left for exams was incomplete. Also it placed added pressure on the school at this important end of year time, as seniors do their final preparation for external examinations and other senior students are looking to complete outstanding credits to gain qualifications whilst the junior school is working towards their end of year exams.

C L Nielsen
Principal

J Spring
Chairman Board of Trustees

Whakatane High School

Kiwisport 2017

Kiwisport is a Government-funded initiative to support students' participation in organised sport. In 2017, Whakatane High School received total Kiwisport funding of \$18,394 excl GST. The funding was spent on the appointment of a Sports Coordinator whose primary aim is to make the fullest possible professional contribution towards meeting the sporting needs of students at Whakatane High.

The appointment to the role has been invaluable and participation, achievement and the building of capacity have been key indicators in measuring the success of the programs as do the physical results.