

# **Whakatane High School**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

# WHAKATANE HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

## School Directory

**Ministry Number:** 144

**Principal:** Martyn Knapton

**School Address:** Goulstone Road, Whakatane

**School Postal Address:** Private Bag 1021, Whakatane 3120

**School Phone:** 07 308 8251

**School Email:** [admin@whakatanehigh.school.nz](mailto:admin@whakatanehigh.school.nz)

### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
John Spring	Chair Person	Re-elected	
Chris Nielsen	Principal	ex Officio	Oct-19
Martyn Knapton	Principal	ex Officio	Appointed Jan 2020
Paul Juilian	Parent Rep	Re-elected	Jun-22
Stephen Lamb	Parent Rep	Re-elected	Jun-22
Andrew Bluett	Parent Rep	Re-elected	Jun-22
Jennifer Manning	Parent Rep	Elected	Jun-22
Paul Goodman	Staff Rep	Elected	Jun-22
Caitlin Poole	Student Rep	Elected	Sep-20
Marewa Karetai	Parent Rep	Elected	Jun-19
Cameron Phillips	Student Rep	Elected	Sep-19

**Accountant / Service Provider:**

The SchoolOffice  
things financial for schools

**Auditor:**

William Buck

# WHAKATANE HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

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# Whakatane 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.

John Leicester Spring.

Full Name of Board Chairperson



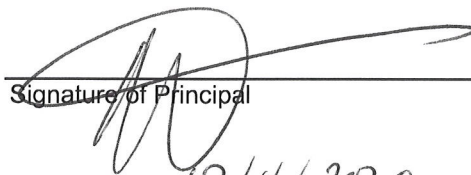
Signature of Board Chairperson

13/11/20.

Date:

MARTYN PAUL KWARTON

Full Name of Principal



Signature of Principal

12/11/2020

Date:

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

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	9,625,374	9,478,682	8,674,270
Locally Raised Funds	3	874,317	640,830	899,795
Interest income		41,393	35,000	42,568
International Students	4	550,637	461,710	469,424
		11,091,721	10,616,222	10,086,057
<b>Expenses</b>				
Locally Raised Funds	3	534,899	345,000	533,204
International Students	4	428,057	404,850	449,713
Learning Resources	5	7,177,046	6,996,170	6,770,489
Administration	6	515,425	499,400	452,395
Finance		8,036	4,500	4,333
Property	7	2,005,500	2,033,532	1,778,801
Depreciation	8	270,409	300,000	303,611
Loss on Disposal of Property, Plant and Equipment		4,014	-	-
		10,943,386	10,583,452	10,292,546
<b>Net Surplus / (Deficit) for the year</b>		148,335	32,770	(206,489)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		148,335	32,770	(206,489)

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

**Whakatane High School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		1,174,355	1,244,386	1,353,737
Total comprehensive revenue and expense for the year		148,335	32,770	(206,489)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	27,107
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
<b>Equity at 31 December</b>	26	1,322,690	1,277,156	1,174,355
Retained Earnings		1,254,747	1,277,156	1,106,412
Reserves		67,943	-	67,943
<b>Equity at 31 December</b>		1,322,690	1,277,156	1,174,355

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.

# Whakatane High School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	986,958	85,356	204,029
Accounts Receivable	10	392,331	413,000	395,123
GST Receivable		16,590	50,000	51,370
Prepayments		82,860	-	-
Funds owed for Capital Works Projects	18	-	-	87,500
Funds held on behalf of Alternative Education Cluster	19	64,604	-	22,937
Investments	11	809,048	1,500,000	880,527
		<u>2,352,391</u>	<u>2,048,356</u>	<u>1,641,486</u>
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	13	633,858	627,000	558,104
Revenue Received in Advance	14	462,715	312,000	299,497
Provision for Cyclical Maintenance	15	-	-	83,789
Finance Lease Liability - Current Portion	16	49,135	50,000	30,350
Funds held in Trust	17	333,438	245,000	245,873
Funds held for Capital Works Projects	18	230,557	230,000	-
		<u>1,709,703</u>	<u>1,464,000</u>	<u>1,217,613</u>
<b>Working Capital Surplus/(Deficit)</b>		642,688	584,356	423,873
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	937,136	892,800	930,407
		<u>937,136</u>	<u>892,800</u>	<u>930,407</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	177,859	175,000	154,937
Finance Lease Liability	16	79,275	25,000	24,988
		<u>257,134</u>	<u>200,000</u>	<u>179,925</u>
<b>Net Assets</b>		<u>1,322,690</u>	<u>1,277,156</u>	<u>1,174,355</u>
<b>Equity</b>				
	26	<u>1,322,690</u>	<u>1,277,156</u>	<u>1,174,355</u>

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

# Whakatane High School

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,674,306	2,532,614	2,371,900
Locally Raised Funds		1,033,651	635,830	686,942
International Students		583,435	541,710	540,759
Goods and Services Tax (net)		34,780	(65,000)	(65,546)
Payments to Employees		(1,614,944)	(1,379,800)	(1,493,793)
Payments to Suppliers		(2,151,647)	(1,870,663)	(1,942,271)
Cyclical Maintenance Payments in the year		(35,526)	(106,192)	
Interest Paid		(8,036)	(4,500)	(4,333)
Interest Received		39,556	35,000	42,697
Net cash from Operating Activities		555,575	318,999	136,355
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	90,000	191,456
Purchase of PPE (and Intangibles)		(159,476)	(468,808)	(205,226)
Purchase of Investments		71,479	(400,000)	
Proceeds from Sale of Investments		-	-	
Net cash from Investing Activities		(87,997)	(778,808)	(13,770)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	(28,000)	27,107
Finance Lease Payments		(48,604)	20,000	(21,666)
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		-	-	
Funds Administered on Behalf of Third Parties		45,898	65,000	74,395
Funds Held for Capital Works Projects		318,057	280,000	(367,123)
Net cash from Financing Activities		315,351	337,000	(287,287)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>782,929</b>	<b>(122,809)</b>	<b>(164,702)</b>
Cash and cash equivalents at the beginning of the year	9	204,029	208,165	368,731
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>986,958</b>	<b>85,356</b>	<b>204,029</b>

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

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



# **Whakatane High School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Kiwi Park 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 30.

###### ***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.

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

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

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

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

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

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

### ***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 collectability) 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 Consolidated 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 Group 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 \$1,000 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	3–20 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	12.5% Diminishing value
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

#### **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 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.

#### **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.

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	2,091,893	2,112,316	1,524,902
Teachers' Salaries Grants	5,478,558	5,478,558	5,045,896
Use of Land and Buildings Grants	1,465,510	1,465,510	1,254,753
Resource Teachers Learning and Behaviour Grants	14,751	17,000	8,959
Other MoE Grants	464,696	295,332	730,563
Teen Parent Unit	109,966	109,966	109,197
	9,625,374	9,478,682	8,674,270

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	17,736	61,000	52,343
Bequests & Grants	127,965	40,000	70,707
Activities	594,188	414,950	642,191
Trading	127,219	115,000	121,808
Fundraising	83	-	966
School House Rental	7,126	9,880	11,780
	874,317	640,830	899,795
<b>Expenses</b>			
Activities	418,383	237,000	425,276
Trading	114,726	105,000	111,192
Fundraising (Costs of Raising Funds)	-	1,000	5,058
Transport (Local)	-	-	(10,172)
School House Costs	1,790	2,000	1,850
	534,899	345,000	533,204
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	339,418	295,830	366,591



#### 4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	30	30	30
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
International Student Fees	550,637	461,710	469,424
<b>Expenses</b>			
Advertising	3,481	15,000	30,082
Commissions	56,970	69,750	75,272
Recruitment	2,314	-	957
International Student Levy	11,329	6,000	33,301
Employee Benefit - Salaries	233,226	233,000	219,551
Other Expenses	120,737	81,100	90,550
	428,057	404,850	449,713
<i>Surplus/ (Deficit) for the year International Students'</i>	122,580	56,860	19,711

#### 5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	606,454	755,262	769,717
Equipment Repairs	3,804	6,500	1,389
Information and Communication Technology	372	-	9,622
Library Resources	6,030	5,100	4,434
Employee Benefits - Salaries	6,528,918	6,207,358	5,982,012
Staff Development	31,468	21,950	3,315
	7,177,046	6,996,170	6,770,489

#### 6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,900	11,000	10,296
Board of Trustees Fees	2,400	5,400	3,000
Board of Trustees Expenses	11,240	6,500	4,073
Communication	18,155	19,800	21,073
Consumables	45,322	49,300	63,556
Operating Lease	13,946	41,000	40,662
Other	78,222	93,450	42,845
Employee Benefits - Salaries	293,444	232,000	230,936
Insurance	20,766	18,950	17,383
Service Providers, Contractors and Consultancy	21,030	22,000	18,571
	515,425	499,400	452,395



## 7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	162,588	162,000	154,607
Cyclical Maintenance Provision	(25,341)	38,421	34,376
Grounds	32,144	48,900	36,665
Heat, Light and Water	98,690	90,201	89,243
Rates	16,538	20,000	32,276
Repairs and Maintenance	101,798	57,500	83,991
Use of Land and Buildings	1,465,510	1,465,510	1,254,753
Security	13,658	9,000	10,153
Employee Benefits - Salaries	139,915	142,000	82,737
	<u>2,005,500</u>	<u>2,033,532</u>	<u>1,778,801</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.

## 8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	8,027	10,000	8,028
Furniture and Equipment	97,022	100,000	108,178
Information and Communication Technology	79,580	94,000	137,619
Motor Vehicles	17,502	20,000	15,505
Textbooks	3,696	5,000	4,171
Leased Assets	60,553	66,000	26,319
Library Resources	4,029	5,000	3,791
	<u>270,409</u>	<u>300,000</u>	<u>303,611</u>

## 9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	-	-	959
Bank Current Account	281,525	85,356	50,581
Bank Call Account	-	-	152,489
Short-term Bank Deposits with a Maturity of Three Months or Less	705,433	-	-
Cash and cash equivalents for Cash Flow Statement	<u>986,958</u>	<u>85,356</u>	<u>204,029</u>

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

Of the **\$986,958** Cash and Cash Equivalents, **\$230,557** 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.

## 10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	1,549	30,000	30,463
Receivables from the Ministry of Education	-	-	-
Interest Receivable	4,774	3,000	2,937
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	386,008	380,000	361,723
	<u>392,331</u>	<u>413,000</u>	<u>395,123</u>
Receivables from Exchange Transactions	6,323	33,000	33,400
Receivables from Non-Exchange Transactions	386,008	380,000	361,723
	<u>392,331</u>	<u>413,000</u>	<u>395,123</u>

## 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	809,048	1,500,000	880,527
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>809,048</u>	<u>1,500,000</u>	<u>880,527</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Building Improvements - Crown	315,012	-	-	-	(8,027)	<b>306,985</b>
Furniture and Equipment	351,187	23,976	-	-	(97,022)	<b>278,141</b>
Information and Communication Technology	97,108	125,484	-	-	(79,580)	<b>143,012</b>
Motor Vehicles	63,586	-	-	-	(17,502)	<b>46,084</b>
Textbooks	29,198	369	-	-	(3,696)	<b>25,871</b>
Leased Assets	47,783	121,675	(66)	-	(60,553)	<b>108,839</b>
Library Resources	26,533	7,664	(1,964)	-	(4,029)	<b>28,204</b>
<b>Balance at 31 December 2019</b>	<u>930,407</u>	<u>279,168</u>	<u>(2,030)</u>	<u>-</u>	<u>(270,409)</u>	<u><b>937,136</b></u>

The net carrying value of equipment held under a finance lease is **\$108,839 (2018: \$47,783)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements - Crown	401,376	(94,391)	306,985
Furniture and Equipment	1,458,078	(1,179,937)	278,141
Information and Communication Technology	1,283,478	(1,140,466)	143,012
Motor Vehicles	136,352	(90,268)	46,084
Textbooks	294,939	(269,068)	25,871
Leased Assets	210,435	(101,596)	108,839
Library Resources	92,729	(64,525)	28,204
<b>Balance at 31 December 2019</b>	<b>3,877,387</b>	<b>(2,940,251)</b>	<b>937,136</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements - Crown	323,040	-	-	-	(8,028)	315,012
Furniture and Equipment	351,750	107,071	-	544	(108,178)	351,187
Information and Communication Technology	180,091	54,636	-	-	(137,619)	97,108
Motor Vehicles	48,630	30,461	-	-	(15,505)	63,586
Textbooks	25,732	7,637	-	-	(4,171)	29,198
Leased Assets	18,453	55,649	-	-	(26,319)	47,783
Library Resources	24,903	5,421	-	-	(3,791)	26,533
<b>Balance at 31 December 2018</b>	<b>972,599</b>	<b>260,875</b>	<b>-</b>	<b>544</b>	<b>(303,611)</b>	<b>930,407</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements - Crown	401,376	(86,364)	315,012
Furniture and Equipment	1,434,113	(1,082,925)	351,188
Information and Communication Technology	1,157,993	(1,060,886)	97,107
Motor Vehicles	136,352	(72,766)	63,586
Textbooks	294,570	(265,372)	29,198
Leased Assets	88,759	(40,976)	47,783
Library Resources	91,866	(65,333)	26,533
<b>Balance at 31 December 2018</b>	<b>3,605,029</b>	<b>(2,674,622)</b>	<b>930,407</b>

**13. Accounts Payable**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	113,624	150,000	157,019
Accruals	8,159	82,000	8,296
Banking Staffing Overuse	-	-	7,000
Employee Entitlements - Salaries	448,775	350,000	342,116
Employee Entitlements - Leave Accrual	63,300	45,000	43,673
	<u>633,858</u>	<u>627,000</u>	<u>558,104</u>
Payables for Exchange Transactions	633,858	627,000	558,104
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>633,858</u>	<u>627,000</u>	<u>558,104</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	320,783	300,000	287,985
Other	141,932	12,000	11,512
	<u>462,715</u>	<u>312,000</u>	<u>299,497</u>

**15. Provision for Cyclical Maintenance**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	238,726	238,726	204,350
Increase/ (decrease) to the Provision During the Year	(7,707)	38,421	34,376
Use of the Provision During the Year	(53,160)	-	-
Provision at the End of the Year	<u>177,859</u>	<u>277,147</u>	<u>238,726</u>
Cyclical Maintenance - Current	-	-	83,789
Cyclical Maintenance - Term	177,859	175,000	154,937
	<u>177,859</u>	<u>175,000</u>	<u>238,726</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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	49,135	50,000	30,350
No Later than One Year - Interest	8,842	4,500	-
Later than One Year and no Later than Five Years	79,275	25,000	24,988
Later than One Year and no Later than Five Years - Interest	8,592	1,468	5,468
	<u>145,844</u>	<u>80,968</u>	<u>60,806</u>

## 17. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Field in Trust on Behalf of Third Parties - Current	333,438	245,000	245,873
	<u>333,438</u>	<u>245,000</u>	<u>245,873</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 18. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Science Block	<i>completed</i>	(57,780)	70,198	34,232	21,814	-
Art Block	<i>completed</i>	(29,720)	29,720	-	-	-
Pleating Feasibility	<i>in progress</i>	-	6,000	-	-	6,000
Astroturf	<i>in progress</i>	-	239,850	9,255	-	230,595
Toilet Block	<i>in progress</i>	-	-	6,038	-	(6,038)
Totals		<u>(87,500)</u>	<u>345,768</u>	<u>49,525</u>	<u>21,814</u>	<u>230,557</u>

### Represented by:

Funds Field on Behalf of the Ministry of Education	236,595
Funds Due from the Ministry of Education	(6,038)
	<u>230,557</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Science Block	<i>in progress</i>	279,983	912,264	1,250,027	-	(57,780)
Autex Walls and Carpet	<i>Completed</i>	(360)	-	-	360	-
Art Block	<i>in progress</i>	-	-	29,720	-	(29,720)
Totals		<u>279,623</u>	<u>912,264</u>	<u>1,279,747</u>	<u>360</u>	<u>(87,500)</u>



## 19. Funds Held on Behalf of Alternative Education Cluster

Whakatane High School is the lead school and holds funds on behalf of the Alternative Education cluster, a group of schools funded by the Ministry.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	(22,937)	-	(33,874)
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	210,820	-	242,443
Funds Spent on Behalf of the Cluster	(252,487)	-	(231,506)
Funds Held at Year End	(64,604)	-	(22,937)

## 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 school's Statement of Revenue and Expense. 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 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.

## 22 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	2,400	3,000
Full-time equivalent members	0.07	0.09
<i>Leadership Team</i>		
Remuneration	591,036	577,750
Full-time equivalent members	4.70	4.63
Total key management personnel remuneration	593,436	580,750
Total full-time equivalent personnel	4.77	4.72

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:

	<b>2019 Actual \$000</b>	<b>2018 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	190-200
Benefits and Other Emoluments	3-4	4-5
Termination Benefits	-	-

#### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2019 FTE Number</b>	<b>2018 FTE Number</b>
100-110	1.00	0.00
120-130	0.00	1.00
130-140	1.00	0.00
	<u>2.00</u>	<u>1.00</u>

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

### **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:

	<b>2019 Actual</b>	<b>2018 Actual</b>
Total	\$0	\$0
Number of People	Nil	Nil

### **24. 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.

## **25. Commitments**

### **(a) Capital Commitments**

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

- (a) a contract for \$33,000 to complete work on the Art Block which was fully funded by the Ministry of Education. To date \$29,720 has been received of which \$29,720 has been spent; and
- (b) a contract for \$6,000 for Heating Feasibility to be completed in 2020 which will be fully funded by the Ministry of Education. To date, \$6,000 has been received of which nil has been spent; and
- (c) a contract for \$235,500 for new astroturf to be completed in 2020 which will be fully funded by the Ministry of Education. To date \$238,850 has been received of which \$9,255 has been spent on the project; and
- (d) a contract for \$561,781 for a new Toilet Block to be completed in 2020 which will be fully funded by the Ministry of Education. To date, Nil has been received but \$6,038 has been spent on the project; and
- (e) a \$235,500 contract to install Hockey Turf. This project is linked to the project in (c) above and is jointly funded by the Ministry and a Community Grant. The Community Grant of \$175,000 has been received and of which \$70,665 has been paid as a deposit. This project has been approved by the Ministry and their contribution is explained in (c) above.

(Capital commitments at 31 December 2018: MOE Science Block and Art Block)

### **(b) Operating Commitments**

As at 31 December 2019 the Board had no operating commitments (2018: Nil)

## **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:

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	986,958	85,356	204,029
Receivables	392,331	413,000	395,123
Investments - Term Deposits	809,048	1,500,000	880,527
Total Financial assets measured at amortised cost	2,188,337	1,998,356	1,479,679

### Financial liabilities measured at amortised cost

Payables	633,858	627,000	558,104
Borrowings - Loans	-	-	-
Finance Leases	128,410	75,000	55,338
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	762,268	702,000	613,442

## 28. 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 18 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.

## 29. Comparatives

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

### **30. 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 10 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.

### **31. Breach of Law - Statutory Reporting**

The Board of Trustees did not comply with Section 87C (1) of the Education Act 1989, which required the Board to provide the audited financial statements to the Ministry of Education by 31 May 2020. The Board of Trustees was unable to meet its statutory deadline because of delays caused by the school being in lockdown as a result of the Covid-19 pandemic.



# WHAKATANE HIGH SCHOOL

*Challenging students to achieve* ***Kia Whakatane Au I Ahau***

## Kiwisport 2019

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2019, Whakatane High School received total Kiwisport funding of \$27136.82 excl GST. The funding was spent on the appointment of a Sport Coordinator whose primary aim is to make the fullest possible professional contribution towards meeting the sporting needs of students at Whakatane High School.

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



M P Knapton  
Principal



## **Whakatane High School – Analysis of Variance 2019**

**The four strategic statements that will inform annual planning related to Strategic Goal 1 are:**

1.1 Whakatane High School will have a range of teaching programmes that meet the learning needs of students and challenge them to achieve to their potential

1.2 Evidence-based practice will inform decision-making in all areas of school management including the design of teaching programmes, professional development of staff and all initiatives designed to enhance student achievement

1.3 Information and Communication Technology (ICT) will be used and integrated into programmes at all levels of the curriculum to enhance students' learning and to equip students for the advancing technological world of the future

1.4 The numbers of students leaving Whakatane High School with nationally recognised qualifications will surpass the New Zealand mean

### **ANALYSIS OF VARIANCE 2019**

Teaching as Inquiry has been stalled as the re-negotiation of the Collective challenged what schools had remit for. New Appraisal and professional reflection programme in 2020 will be introduced. With a focus on deliberate acts through reflect, review and act cycles at Department, HOD and SLT levels. This will enable us to meet our annual goals around responsive practices.

Departmental review and goals were completed. This has been reviewed for 2020 with a more streamlined approach which places deliberate acts as more important than analysis. Action plans have been designed by SLT with HOD's having the opportunity to review these. Meeting structure will provide opportunities for reflect, review and act on these goals.

Eke Tangaroa (CRRP) observations and practices supported teachers to be more culturally sustaining in their practice. We recognise that the rich narrative from Whanau/Student and Teacher voice needs to be addressed. As a result, teachers will be expected to use and respond to Whanau and students voice in their planning and program design. The use of the Classroom Environment Instrument (CEI), will also give teachers a rich set of data that supports their practice. We feel that this will attend to levels of disengagement.

Academic Counselling is at 80% in the first Academic Counselling in Term 1 and lower in Term 2. Feedback was that whilst this was an important point of connect, parents still wanted to see subject teachers. We have built in this opportunity in 2020.

Chromebooks have been purchased and year 9 was first BYOC cohort. Use of BYOC is approx 70% with students not valuing the use of devices as they are not a component of the learning in class. The use of multimedia programs like Education Perfect in Maths and Science will support the use of devices in Jr and Sr programs. We will be looking at 1:1 Device for 2021 and PLD will support this for teachers, students and Whanau.

SIE programs will be at year 11-13 in 2020.

Tracking and monitoring of students' achievement has led to quality interventions in 2019. This has seen an impact on the L1 LIT and NUM results at this stage. More data review to follow. JR/SR Academic Tutors and the GATE teacher in 2020 will work to ensure all 'at risk' students are on the surface of conversation with pastoral team and HOD team. Tracking throughout the year will mean we are more proactive in developing interventions and responding to at risk as well as Merit and Excellent Endorsed students.

As of Feb 13th 2020, the latest Principals report from NZQA indicates that across Level 1, 2 and 3 the school's enrolment-based statistics sits below the mean for Decile 4 and National. Link to Principals report is here. As a result of the performances at NCEA the school has developed a raising achievement plan (R.A.P) and developed some key positions within the school, these include SENIOR and JUNIOR TUTOR / DIRECTOR of MAORI ACHIEVEMENT and GIFTED AND TALENTED CO-ORDINATOR. These roles are working together across the R.A.P

## **Strategic Goal 2**

To manage the human, physical and intellectual resources of Whakatane High School to provide a learning environment to maximise student learning and achievement

The five strategic statements that will inform annual planning related to Strategic Goal 2 are:

2.1 The Board of Trustees will manage its financial resources in the most effective manner to maximise students' learning and achievement

2.2 The Board of Trustees will endeavour to provide students and staff with current Information and Communication Technology (ICT) resources to maximise the effectiveness of teaching programmes and student learning

2.3 The Board of Trustees, through its recruitment, staff development and EEO policies will ensure that it is

viewed as a 'good employer' and the school is staffed with qualified practitioners

2.4 A school environment that supports student achievement and the school's values will be maintained and enhanced by the Board of Trustees

2.5 A performance management process will support all staff in achieving the Strategic Goals of the school

## **ANALYSIS OF VARIANCE 2019**

FFP numbers have been maintained and into 2020 we will see approx 40 FFPs at the start of the year, with a reduction in numbers into the second. FFP students will be an important revenue stream. We will have to look at FFP numbers for second half of the year as we have not had to refuse -out of zone' students at this stage and therefore we will not have to reduce FFP students.

Financial reporting systems will move to a new system for 2020 and will help streamline financial reporting. Phil Barnett will work to reduce complexities of coding. Approval Max will also support financial management as there will be clearer processes and limitations on purchasing for HOD's.

Improved sporting facilities will be enabled by addition of Astro-Turf in 2020 through Grassroots funding and other streams. Second gymnasium will be reviewed and potentially 400K will be added to the 5YP to support improved sport facilities.

Chromebooks have been purchased and year 9 was first BYOC cohort. Use of BYOC is approx 70% with students not valuing the use of devices as they are not a component of the learning in class. The use of multi-media programs like Education Perfect in Maths and Science will support the use of devices in Jr and Sr programs. We will be looking at 1:1 Device for 2021 and PLD will support this for teachers, students and Whanau.

Performance Management has been stalled as the re-negotiation of the Collective challenged what schools had remit for. New Appraisal and professional reflection programme in 2020 will be introduced. With a focus on deliberate acts through reflect, review and act cycles at Department, HOD and SLT levels.

### **ACTION PLANS:**

Responsive to relationships

Responsive curriculum + Raising Achievement Plan

Responsive to community

### **Strategic Goal 3**

To provide a healthy, safe and caring environment that focuses on students' responsibilities and rights

The four strategic statements that will inform annual planning related to Strategic Goal 3 are:

3.1 All stakeholders of the school will be informed of their responsibilities and rights in fostering a safe learning environment

3.2 The school will foster policies/systems and procedures that support the health and well-being (Hau Ora) of students and staff

3.3 The school will foster an environment based on the school's values and a caring family atmosphere (whanaungatanga)

3.4 A sense of belonging and pride in the school will be fostered and maintained

### **ANALYSIS OF VARIANCE 2019**

Evidence suggests that we have had a reduction in the use of the RJ room. However, due to the nature of the school year in 2019 we have not had sufficient PLD to support the refreshment of restorative practices for staff. As a result, we are looking to strengthen these practices in 2020 through the PLD plan around responsive practices.

Cybersafety has been a focus for form teacher lessons. However, we will be supporting this in 2020 with PLD delivered by the Digital Fluency team as we build in stronger expectations as we move into 2021 and 1:1 device ratio.

Systems that support the health and well-being of students and staff will be developed in 2020 with Wellbeing curriculum delivered through Form Teachers. We are strengthening PB4L and Tier 2 practices in the PLD plan and through the pastoral framework in the 2020 Action Plan (Responsive to relationships).

Eke Tangaroa (CRRP) observations and practices supported teachers to be more culturally sustaining in their practice. We recognise that the rich narrative from Whanau/Student and Teacher voice needs to be addressed. As a result, teachers will be expected to use and respond to Whanau and students voice in their planning and program design. The use of the Classroom Environment Instrument (CEI), will also give teachers a rich set of data that supports their practice. We feel that this will attend to levels of disengagement.

Whanaungatanga is still a strength and has come through Whanau Voice/ and Whanau Hui voice. We feel we need to grow teacher's capacity in 2020 to further get to know students, their passions and interests. This will be a focus for all teachers as teachers build into various opportunities to connect with Whanau through meet the teacher and academic counselling sessions.

## **Strategic Goal 4**

To ensure there is effective communication between the school and its community

The three strategic statements that will inform annual planning related to Strategic Goal 4 are:

4.1 Whakatane High School will engage with families and whanau to establish partnerships that are directly focused on enhancing students' achievement and well-being

4.2 Whakatane High School will form partnerships with community organisations, businesses and networks to enhance student learning and well-being

4.3 On-going engagement with the school's community will occur to establish and foster high expectations for students' achievement and learning

## **ANALYSIS OF VARIANCE 2019**

Most parents are using KAMAR portal. We will be running workshops for new parents and existing parents on community engagement opportunities to grow further capacity in this area.

Academic Counselling is at 80% in the first Academic Counselling in Term 1 and lower in Term 2. Feedback was that whilst this was an important point of connect, parents still wanted to see subject teachers. We have built in this opportunity in 2020.

Some parents commented that teachers didn't know their kids. We have therefore delayed the meet the teacher for year 9's and expected teachers to gather students voice on students' passions, aspirations and interests to help build a class profile. We are also expecting teachers to be able to ask Ko wai Koe? No Hea Koe?

Centennial plans are underway with a strong team.

Alumni Endowment Fund is operational with a link to this for the Centennial celebrations as an opportunity for an alternative revenue source.

COL traction in community has slowed with change in personnel, this will be addressed by COL leader Stuart Ackroyd in 2020. However, in-school COL positions support our strategic direction and annual goals. Gifted and Talented/ Eke Tangaroa/ Literacy and Digital Fluency roles will continue to support staff and build leadership capacity at a variety of levels through the school in 2020.

We will be working with community organisations into 2020 to help develop a graduate profile for our students as we move into 2021.



## **Strategic Goal 5**

To demonstrate in governance and management an obligation to fulfil the intent of the Treaty of Waitangi

The Board of Trustees recognises three principles arising from the Treaty:

1. Rangatiratanga: protect and nurture Māori taonga such as Te Reo Māori and Tikanga within the school.
2. Equity: seek equitable educational opportunities and outcomes for Māori and non-Māori students.
3. Partnership: The Board seeks to develop good faith partnerships with tangata whenua through consultation and co-operation.

The three strategic statements that will inform annual planning related to Strategic Goal 5 are:

- 5.1 The school will implement initiatives to achieve the principles of rangatiratanga, equity and reasonable co-operation inherent in the Treaty
- 5.2 The school will review policies, plans and targets, in consultation with the Māori community, for improving the achievement of Māori students and report on the effectiveness of these measures
- 5.3 The school will implement programmes to raise the academic achievement of Māori students

## **ANALYSIS OF VARIANCE 2019**

Maori Achievement has not been addressed in 2019. The FEB 13th Principals report indicates that whilst there has been an improvement in results at L2/ L3 and UE, the achievement of Maori students sits below the mean of Decile 4 schools and National averages.

Director of Maori Achievement will continue into 2020 with Renay Jones taking the role. She will be a member of SLT.

Programs like Iti Pounamu / Noho Marae/ Tu Kahikatea and SIE have all helped address Maori Achievement. The use of 'at risk' data at all meeting spaces will help further address this into 2020.

Whanau aspirations through the Kapa Haka Whanau Voice and Eke Tangaroa have helped sharpen the Action Plans for 2020 as well as address some of the concerns around academic counselling for 2020.

Eke Tangaroa (CRRP) observations and practices supported teachers to be more culturally sustaining in their practice. We recognise that the rich narrative from Whanau/Student and Teacher voice needs to be addressed. As a result, teachers will be expected to use and respond to Whanau and students' voice in their planning and program design. The use of the Classroom Environment Instrument (CEI), will also give teachers a rich set of data that supports their practice. We feel that this will attend to levels of disengagement.

Tu Kahikatea will continue into 2020 as well as Punora o Mataatua programs.

Haumaru Restorative Practices will be part of the PLD plan.

## Independent Auditor's Report

# To the Readers of Whakatane High School's Financial Statements

## For the Year Ended 31 December 2019

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.

### Opinion

We have audited the financial statements of the School on pages 2 to 22, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 18 November 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 28 on page 22 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.

#### ACCOUNTANTS & ADVISORS

The Collective  
145 Seventeenth Avenue  
Tauranga 3112, New Zealand  
Telephone: +64 7 927 1234  
**williambuck.com**

William Buck Audit (NZ) Limited

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 24 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.

A handwritten signature in blue ink, appearing to read "R. Dey", with a stylized flourish at the end.

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