

# Waiuku College

## Annual Report for the year ended 31 December 2021

<b>Ministry Number:</b>	105
<b>Principal:</b>	Stuart Kelly
<b>School Address:</b>	43 Constable Road, Waiuku
<b>School Postal Address:</b>	PO Box 124, Waiuku, 2341
<b>School Phone:</b>	09-2358139
<b>School Email:</b>	kd@waiuku-college.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

**WAIUKU COLLEGE****Members of the Board**

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position on Board Gained</b>	<b>Occupation</b>	<b>Term Expires or Expired</b>
Peter Attwood	Presiding Member	Elected May 2016	Photographic Editor	Election 2022
Stuart Kelly	Principal	Appointed		
Colin Webb	Deputy Presiding Member	Co-opted Jun 2016	Manager - Seacom NZ	Election 2022
Gareth Manning	Member	Elected May 2016	Steelworker	Election 2022
Josy Peita	Member	Co-opted Feb 2021	Senior Policy & Engagement Advisor	Election 2022
Stuart Muir	Member	Co-opted Feb 2021		Election 2022
James Lohead MacMillan	Member	Elected May 2019	ECE Teacher	Resigned May 2021
Doug Johnson	Staff Rep	Elected May 2019	Teacher	Election 2022
Beanie Rattrie	Student Rep	Elected Sep 2020		Election 2022
Kerryl Wells	Minutes/Secretary		Administrator	
Tom Vanderlaan	Principal			Retired Jul-21

# Waiuku College

## Annual Report

For the year ended 31 December 2021

### Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

**Waiuku College**  
**Statement of Responsibility**  
For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Peter Attwood

Full Name of Presiding Member



Signature of Presiding Member

31st May 2022

Date:

Stuart Brendon Kelly

Full Name of Principal



Signature of Principal

31st May 2022

Date:

## Waiuku College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	9,455,986	3,458,964	8,861,110
Locally Raised Funds	3	786,436	538,054	764,604
Interest Income		1,483	5,000	5,412
International Students	4	107,848	101,600	263,767
		<hr/>	<hr/>	<hr/>
		10,351,753	4,103,618	9,894,893
<b>Expenses</b>				
Locally Raised Funds	3	423,471	337,550	398,799
International Students	4	105,179	99,131	209,682
Learning Resources	5	7,328,113	1,259,201	6,408,191
Administration	6	522,827	552,601	627,342
Finance		4,967	-	6,109
Property	7	1,370,652	1,845,346	1,935,040
Depreciation	12	147,744	180,000	179,348
Loss on Disposal of Property, Plant and Equipment	12	1,588	-	1,532
		<hr/>	<hr/>	<hr/>
		9,904,541	4,273,829	9,766,043
<b>Net Surplus / (Deficit) for the year</b>		447,212	(170,211)	128,850
Other Comprehensive Revenue and Expense		-	-	-
		<hr/>	<hr/>	<hr/>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>447,212</u>	<u>(170,211)</u>	<u>128,850</u>

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

## Waiuku College

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	\$
<b>Balance at 1 January</b>	<u>1,715,780</u>	<u>1,715,780</u>	<u>1,549,280</u>
Total comprehensive revenue and expense for the year	447,212	(170,211)	128,850
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	37,650
<b>Equity at 31 December</b>	<u>2,162,992</u>	<u>1,545,569</u>	<u>1,715,780</u>
Retained Earnings	2,162,992	1,545,569	1,715,780
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>2,162,992</u>	<u>1,545,569</u>	<u>1,715,780</u>

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.

## Waiuku College

# Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,112,420	765,667	785,711
Accounts Receivable	9	697,804	494,682	556,167
GST Receivable		39,552	20,672	19,462
Prepayments		76,653	25,000	67,190
Inventories	10	61,787	70,874	70,874
Investments	11	223,581	-	-
		<u>2,211,797</u>	<u>1,376,895</u>	<u>1,499,404</u>
<b>Current Liabilities</b>				
Accounts Payable	13	657,338	598,500	598,047
Revenue Received in Advance	14	231,115	225,000	273,353
Provision for Cyclical Maintenance	15	25,450	200,000	199,858
Finance Lease Liability	16	25,124	17,709	34,971
Funds Held for Capital Works Projects	17	302,577	40,000	39,845
Funds held on behalf of Transport Network Group	18	229,838	235,000	236,135
Funds Held on behalf of CoL/Kahui Ako cluster	19	104,580	-	-
		<u>1,576,022</u>	<u>1,316,209</u>	<u>1,382,209</u>
<b>Working Capital Surplus/(Deficit)</b>		635,775	60,686	117,195
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,612,813	1,573,693	1,703,733
		<u>1,612,813</u>	<u>1,573,693</u>	<u>1,703,733</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	67,567	83,057	83,057
Finance Lease Liability	16	18,029	5,753	22,091
		<u>85,596</u>	<u>88,810</u>	<u>105,148</u>
<b>Net Assets</b>		<u>2,162,992</u>	<u>1,545,569</u>	<u>1,715,780</u>
<b>Equity</b>		<u>2,162,992</u>	<u>1,545,569</u>	<u>1,715,780</u>

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

## Waiuku College

# Statement of Cash Flows

For the year ended 31 December 2021

	2021	2021	2020
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	2,343,517	2,160,364	2,054,665
Locally Raised Funds	798,320	534,990	797,963
International Students	39,813	56,311	(50,544)
Goods and Services Tax (net)	(20,090)	(1,210)	2,420
Payments to Employees	(1,392,347)	(1,247,198)	(1,372,672)
Payments to Suppliers	(1,430,038)	(1,443,846)	(1,494,404)
Cyclical Maintenance Payments in the year	(43,682)		(43,787)
Interest Paid	(4,967)	-	(6,109)
Interest Received	1,873	5,085	5,243
Net cash from/(to) Operating Activities	292,399	64,496	(107,225)
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of Property Plant & Equipment	-	(103,340)	(1,533)
Purchase of Property Plant & Equipment	(16,417)	(343,849)	(43,507)
Purchase of Investments	(223,581)	-	-
Net cash from/(to) Investing Activities	(239,998)	(447,189)	(45,040)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	37,650
Finance Lease Payments	(39,385)	363,629	(51,485)
Funds Administered on Behalf of Third Parties	98,283	155	18,349
Funds Held for capital works	215,410	(1,135)	43,844
Net cash from/(to) Financing Activities	274,308	362,649	48,358
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>326,709</b>	<b>(20,044)</b>	<b>(103,907)</b>
Cash and cash equivalents at the beginning of the year	8 785,711	785,711	889,618
<b>Cash and cash equivalents at the end of the year</b>	<b>8 1,112,420</b>	<b>765,667</b>	<b>785,711</b>

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

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

# Notes to the Financial Statements

For the year ended 31 December 2021

## 1. Statement of Accounting Policies

### Reporting Entity

Waiuku College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

#### Basis of Preparation

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

#### Financial Reporting Standards Applied

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

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

#### Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

#### 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### ***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.

### **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.

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

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

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

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.

### **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.

### **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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 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.

### Accounts Receivable

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

### 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.

### 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.

### 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.

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	5-40 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### Impairment of property, plant, and equipment

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 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.

### 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.

### Employee Entitlements

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

### Revenue Received in Advance

Revenue received in advance relates to MOE grants and international students fees where there are unfulfilled obligations for the School to provide services in the future. The funds 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 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 the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

### Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

### Financial Instruments

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

### 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

### 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,989,818	1,773,172	1,779,758
Teachers' Salaries Grants	6,003,649	-	5,213,185
Use of Land and Buildings Grants	1,119,874	1,360,000	1,470,460
Resource Teachers Learning and Behaviour Grants	-	-	1,423
Other MoE Grants	219,957	158,482	328,458
Other Government Grants	122,688	167,310	67,826
	<u>9,455,986</u>	<u>3,458,964</u>	<u>8,861,110</u>

The School has opted in to the donations scheme for this year. Total amount received was \$139,800. (2020 : \$120,750 was received)

Other MOE Grants total includes additional COVID-19 funding totalling \$41,036 for the year ended 31 December 2021.

### 3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	500	-	2,049
Fees for Extra Curricular Activities	674,907	362,554	624,443
Trading	105,426	165,500	127,859
Fundraising & Community Grants	5,603	10,000	10,253
	<u>786,436</u>	<u>538,054</u>	<u>764,604</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	263,543	165,550	233,427
Trading	154,325	162,000	155,119
Fundraising and Community Grant Costs	5,603	10,000	10,253
	<u>423,471</u>	<u>337,550</u>	<u>398,799</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>362,965</u>	<u>200,504</u>	<u>365,805</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 7 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	23,894	19,800	33,008
Consultancy and Contract Services	163,235	169,000	163,846
Cyclical Maintenance Expense	(146,216)	38,000	(51,569)
Grounds	8,293	10,000	12,141
Heat, Light and Water	55,715	66,000	64,114
Rates	33,608	26,500	28,034
Repairs and Maintenance	20,087	58,500	123,226
Use of Land and Buildings	1,119,874	1,360,000	1,470,460
Security	9,712	8,000	11,606
Employee Benefits - Salaries	82,450	89,546	80,174
	<u>1,370,652</u>	<u>1,845,346</u>	<u>1,935,040</u>

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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.

## 8 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	366,475	465,667	331,613
Bank Call Account	712,707	300,000	290,606
Short-term Bank Deposits	33,238	-	163,492
Cash and cash equivalents for Statement of Cash Flows	<u>1,112,420</u>	<u>765,667</u>	<u>785,711</u>

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

## 9 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	161,842	5,378	5,378
Receivables from the Ministry of Education	-	61,400	122,800
Interest Receivable	235	540	625
Teacher Salaries Grant Receivable	535,727	427,364	427,364
	<u>697,804</u>	<u>494,682</u>	<u>556,167</u>
Receivables from Exchange Transactions	162,077	5,918	6,003
Receivables from Non-Exchange Transactions	535,727	488,764	550,164
	<u>697,804</u>	<u>494,682</u>	<u>556,167</u>

## 10 Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	61,787	70,874	70,874
	<u>61,787</u>	<u>70,874</u>	<u>70,874</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 11 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	223,581	-	-
Total Investments	223,581	-	-

## 12 Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	(NBV)					
2021	\$	\$	\$	\$	\$	\$
Building Improvements	1,412,499	-	-	-	(63,653)	1,348,846
Furniture and Equipment	169,780	13,306	-	-	(42,397)	140,689
Motor Vehicles	37,894	-	-	-	(8,035)	29,859
Leased Assets	60,726	41,995	-	-	(30,615)	72,106
Library Resources	22,834	3,111	(1,588)	-	(3,044)	21,313
<b>Balance at 31 December 2021</b>	<b>1,703,733</b>	<b>58,412</b>	<b>(1,588)</b>	<b>-</b>	<b>(147,744)</b>	<b>1,612,813</b>

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	2,546,108	(1,197,262)	1,348,846	2,584,312	(1,171,813)	1,412,499
Furniture and Equipment	318,215	(177,526)	140,689	1,300,526	(1,130,746)	169,780
Motor Vehicles	80,352	(50,493)	29,859	141,234	(103,340)	37,894
Leased Assets	176,382	(104,276)	72,106	397,229	(336,503)	60,726
Library Resources	135,573	(114,260)	21,313	142,363	(119,529)	22,834
<b>Balance at 31 December</b>	<b>3,256,630</b>	<b>(1,643,817)</b>	<b>1,612,813</b>	<b>4,565,664</b>	<b>(2,861,931)</b>	<b>1,703,733</b>

The net carrying value of equipment held under a finance lease is \$72,106 (2020: \$60,726).

The net carrying value of motor vehicles held under a finance lease is \$29,859 (2020: \$37,894).

## 13 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	83,441	98,000	98,772
Accruals	11,731	7,500	7,220
Employee Entitlements - Salaries	518,584	435,000	434,031
Employee Entitlements - Leave Accrual	43,582	58,000	58,024
	657,338	598,500	598,047
Payables for Exchange Transactions	657,338	598,500	598,047
	657,338	598,500	598,047

The carrying value of payables approximates their fair value.

## 14 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	27,574	-	-
International Student Fees in Advance	77,254	100,000	145,289
Other Revenue in Advance	126,287	125,000	128,064
	231,115	225,000	273,353

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2021

**15 Provision for Cyclical Maintenance**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	282,915	282,915	378,271
Increase/(decrease) to the Provision During the Year	(146,216)	38,000	(51,569)
Use of the Provision During the Year	(43,682)	(37,858)	(43,787)
Provision at the End of the Year	<u>93,017</u>	<u>283,057</u>	<u>282,915</u>
Cyclical Maintenance - Current	25,450	200,000	199,858
Cyclical Maintenance - Term	67,567	83,057	83,057
	<u>93,017</u>	<u>283,057</u>	<u>282,915</u>

**16 Finance Lease Liability**

The school has entered into a number of finance lease agreements for Laptops and Photocopier Lease.  
Minimum lease payments payable:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	25,124	-	34,971
Later than One Year and no Later than Five Years	18,029	-	22,091
	<u>43,153</u>	<u>-</u>	<u>57,062</u>

**Represented by**

Finance lease liability - Current	25,124	17,709	34,971
Finance lease liability - Term	18,029	5,753	22,091
	<u>43,153</u>	<u>23,462</u>	<u>57,062</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

## 17 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:

2021		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Surplus Buildings	<i>Complete</i>	12,673	-	12,673	-	-
Roofing	<i>In progress</i>	(6,796)	-	-	-	(6,796)
Electrical Upgrades/Data Cabling	<i>In progress</i>	(22,415)	20,000	-	-	(2,415)
Heat Pumps & Vinyl	<i>In progress</i>	(8,846)	2,019	-	-	(6,827)
Admin Remediation	<i>In progress</i>	(4,200)	100,000	69,074	-	26,726
Heat Pumps	<i>Complete</i>	10,441	-	13,536	(3,095)	-
C Block	<i>In progress</i>	41,764	250,000	105,060	-	186,704
T Block	<i>In progress</i>	30,727	250,000	104,309	-	176,418
Kiln Shed Fire	<i>Complete</i>	3,274	-	3,274	-	-
Solar Array	<i>In progress</i>	(42,900)	45,650	2,442	-	308
Plumbing & Electrical	<i>In progress</i>	(10,700)	-	-	-	(10,700)
P & B Block Interior	<i>In progress</i>	(4,615)	243,860	286,980	-	(47,735)
Security Sensors & Bollards	<i>In progress</i>	(13,425)	-	905	-	(14,330)
Blk P C L T GR & B Roofing	<i>In progress</i>	54,863	77,457	132,701	-	(381)
B Block Refurbishment	<i>In progress</i>	-	-	4,400	-	(4,400)
Block C Science Fit Out	<i>In progress</i>	-	-	780	-	(780)
D Block Refurbishment	<i>In progress</i>	-	-	4,400	-	(4,400)
Old Gym	<i>In progress</i>	-	41,350	30,165	-	11,185
<b>Totals</b>		<b>39,845</b>	<b>1,030,336</b>	<b>770,699</b>	<b>(3,095)</b>	<b>302,577</b>

## Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

401,341

(98,764)

302,577

2020		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
S Block Upgrade	<i>Completed</i>	(30,120)	-	1,517	(31,637)	-
Surplus Buildings	<i>In progress</i>	(48,033)	-	-	-	(48,033)
Roofing	<i>In progress</i>	(6,796)	-	-	-	(6,796)
Blocks R & CY Rationalisation	<i>In progress</i>	60,706	-	-	-	60,706
Electrical Upgrades/Data Cabling	<i>In progress</i>	(21,415)	-	1,000	-	(22,415)
Heat Pumps & Vinyl	<i>In progress</i>	(4,846)	-	4,000	-	(8,846)
T Block & C5 Roofing	<i>In progress</i>	72,000	-	72,000	-	-
Admin Remediation	<i>In progress</i>	-	-	4,200	-	(4,200)
Heat Pumps	<i>In progress</i>	-	314,643	304,202	-	10,441
C Block	<i>In progress</i>	-	72,000	30,236	-	41,764
T Block	<i>In progress</i>	-	54,000	23,273	-	30,727
Kiln Shed Fire	<i>In progress</i>	-	14,506	11,232	-	3,274
Old Gym	<i>In progress</i>	-	360,000	370,602	(10,602)	-
C Block - Science Fit Out	<i>In progress</i>	-	25,799	25,839	(40)	-
Solar Array	<i>In progress</i>	-	-	42,900	-	(42,900)
Plumbing & Electrical	<i>In progress</i>	-	-	10,700	-	(10,700)
P & B Block Interior	<i>In progress</i>	-	12,100	16,715	-	(4,615)
Security Sensors & Bollards	<i>In progress</i>	-	-	13,425	-	(13,425)
Blk P C L T GR & B Roofing	<i>In progress</i>	-	64,643	9,780	-	54,863
<b>Totals</b>		<b>21,496</b>	<b>917,691</b>	<b>941,621</b>	<b>(42,279)</b>	<b>39,845</b>

## Waiuku College

### Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

#### 18 Funds held on behalf of Transport Network Group

Waiuku College is the lead school and holds the funds on behalf of the Waiuku Transport cluster, a group of schools funded by the Ministry of Education to share Transport costs.

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Funds Held at Beginning of the Year	236,135	-	192,291
Funds Received from MoE	597,227	-	594,858
Funds Received from Non-MoE	2,928	-	-
Funds Spent on Behalf of the Cluster	606,453	-	551,014
Funds Held at Year End	229,838	-	236,135

#### 19 Funds Held on behalf of CoL/Kahui Ako Cluster

Waiuku College is the lead school and holds the funds on behalf of the Gisborne CoL/Kahui Ako Cluster

	2021	2021	2020
	Actual	Budget	Actual
	\$	\$	\$
Funds Held at Beginning of the Year	60,287	0	32,488
Funds Received from MoE	79,188	0	72,836
Funds Spent on Behalf of the Cluster	34,895	0	45,037
Funds Held at Year End	104,580	0	60,287

#### 20 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.

Brent Perry is a brother of the Business Manager and works for BBT Systems. During the year the School contracted BBT Systems to print the school magazine and purchase order books. The total value of all transactions for the year was \$8,726 (2020: \$9,991) and no amount is outstanding as at balance date (2020: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 10 of the Education and Training Act 2020.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 21 Remuneration

#### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	15,220	9,029
<i>Leadership Team</i>		
Remuneration	846,434	888,278
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	861,654	897,307

There are 10 members of the Board excluding the Principal. The Board had 8 full meetings in 2021 and 7 in 2020. In addition to these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	180-190
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-
<i>Principal 2</i>		
Salary and Other Payments	80-90	-
Benefits and Other Emoluments	0-5	-
Termination Benefits	-	-

#### Other Employees

No other employee received total remuneration over \$100,000 (2020: Nil).

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
150-160	1	-
130-140	1	-
120-130	1	-
110-120	5	3
100-110	15	7
	23	10

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

### 22 Contingencies

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

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

To the extent that any obligation cannot be reasonably be qualified at 31 December 2021, a contingent liability for the school may exist.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

### 23 Commitments

#### (a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: nil)

#### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

### 24 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	1,112,420	765,667	785,711
Receivables	697,804	494,682	556,167
Total Financial assets measured at amortised cost	<u>2,033,805</u>	<u>1,260,349</u>	<u>1,341,878</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	657,338	598,500	598,047
Finance Leases	43,153	23,462	57,062
Total Financial Liabilities Measured at Amortised Cost	<u>700,491</u>	<u>621,962</u>	<u>655,109</u>

### 25 Events After Balance Date

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

### 26 Comparatives

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

### 27 COVID 19 Pandemic on going implications

#### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2. Towards the end of August 2021, the entire country moved to alert level 4. Auckland then remained in alert level 3 for a prolonged period of time .

#### Impact on operations

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

#### Increased Remote learning additional costs

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

#### Reduction in International students

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

## Independent Auditor's Report

### To the readers of Waiuku College's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Waiuku College (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

#### Emphasis of matter – Probity of expenditure

Without modifying our opinion, we draw attention to note 6 to the financial statements, which outlines the amounts spent on gifts and events to farewell the former principal. The \$1,527 gift exceeded the school's gift policy which allowed for a gift of \$350, given the principal's length of service. We consider the amount of \$6,909 spent on leaving ceremonies to be relatively high for a school. Spending on farewells and retirements using public money should be both moderate and conservative, and appropriate for the circumstances.

We note that funds originally raised for a Kapa Haka trip were used to pay for most of this expenditure. However, it was not clear whether this was communicated to those that contributed to the fundraising. If funds cannot be used for the purposes for which they have been raised, schools need to ensure that the funds are used for a similar purpose where possible, and if not possible should consult with those from which the funds have been raised.

## **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 for the financial statements**

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

## Independence

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

Other than the audit, we have no relationship with or interests in Waiuku College

A blue ink signature, appearing to read "Steve Hayes", is written in a cursive style.

**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



# Waiuku College

# Analysis of Variance

# 2022

MOE Number:105

Progress against the 2021 Annual plan goals is noted below:

Strategic Intent	2021 Goals	Actions and Progress
<p>To have a curriculum that meets the needs of all learners and that enables the achievement of excellence and equity</p>	<p>Full implementation of Yr10 assessment &amp; reporting using NZC levels.</p> <p>Review and update, as necessary, of Yr9 NZC levels-based assessment rubrics</p> <p>Departments to prepare for the introduction of new NCEA L1 Achievement Standards.</p> <p>Introduce cross-curricular Yr9 start of year digital fluency unit.</p> <p>To investigate the creation of a Māori faculty and the development of Senior courses which are designed for the engagement and achievement of Senior Māori students</p>	<p>In place – Implemented, Midyear reports completed for all subjects and sent to parents. Markbooks in curriculum levels Revised report templates HOF Mtg 2021 held. Rubrics updated. <u>To be completed where appropriate by end of Term 2 2022 as part of Junior Curriculum Review.</u> Will be completed by end of Term 1 2022.</p> <p>Waiuku College accepted for Te Ao Haka multi-level course and new Literacy &amp; Numeracy standards. <u>New NCEA Level 1 programme delayed until 2024 and year thereafter.</u></p> <p>Digital passports &amp; report night completed by Wk. 7 of Term 1. Passports completed, awarded in Week 9. Parent presentation plan cancelled due to Timetable and Covid disruptions to Year 9 programme.</p> <p><u>Currently under review to reflect “Connected Learning” improvement as indicated in Annual plan 2022.</u></p> <p>Application and interview process completed- Rhema Jakeman appointed HOF. New senior courses in 2022 timetable. Year 9 Te Ao Māori new Year 9 .5 core (2 periods/ week).</p>
<p>To have staff who are focused on achieving excellence and equity for all learners through the application of best practice</p>	<p>Faculty inquiry into boys’ learning, attitudes, and performance</p> <p>Faculty inquiry into effective strategies such as learner agency to raise boys’ achievement &amp; development of subject</p>	<p>2021 PLD programme includes allocated time for boys' achievement initiatives Not started yet due to lockdown. To be in place for 2022 as part of school-wide PLD focus.</p> <p>Consideration of Māori boys' achievement strategies. SLT planning underway, to be implemented for 2022. Focus on differentiation- HOF meeting Monday 21st September. Whanau teacher group fixed meeting slots</p>

	<p>specific development plans for 2021 and beyond</p> <p>Eke Whakamua – to implement a school wide inquiry into Māori and Pasifika boys' achievement in support of faculty inquiries</p> <p>All staff to have received training in the observation to shadow coach processes</p>	<p>To be in place for 2022 as part of school-wide PLD focus.</p> <p>Trained facilitators to start observation and shadow coaching of whanau teachers. Affected by Lockdown. To be underway Term 1 2022.</p>
<p>To have reciprocal relationships with our community that enable us to achieve excellence and equity for all learners</p>	<p>Develop plan and run topic-based whanau hui over the course of the year with a focus on hauora</p> <p>To develop house names that reflect our local community and location</p>	<p>Increased credible online school presence (Lockdown).  Social media team set up- focusing on highlighting A CLASS (Academic, Culture, Leadership, Arts, Sport, Service), Expanded FB team, Website rebuilt, awaiting cut-over to new server.  Year Plan of whanau engagement topics &amp; activities in place start of year 2021.  Parent/Whanau Anxiety Seminar Wk. 7 T1.  <u>Senior Prizegiving held online 2,000 views, online tour for Year 8s, Year 8 transition meetings, held online by Stuart &amp; Claire. Stuart has visited 8 of the contributing schools over last two weeks.</u>  <u>Strategic Intent 3 in 2022 Annual Plan</u></p> <p>House names changeover plan developed for end 2020 changeover – stories, imagery, taonga etc.; include review of School motto/logo, uniform.  Changes launched at Powhiri and Week 1 Year Level assemblies by principal. Swimming Sports first occasion to use new names.  New logos completed by local artist, facilitated by Matua Selwyn. <u>Meeting re school display 15<sup>th</sup> Dec.</u></p>
<p>Have systems and processes that support the needs of all learners and enable the achievement of excellence and equity</p>	<p>Develop plan for the introduction and embedding of the new school values including a Yr9 &amp; 10 rewards system</p>	<p>Reward system (Merit Book) in place for Year 9 &amp; 10 term 1, 2021 Merit books for Years 9&amp;10 started week 6, completed – T1, T2.  Pre-lockdown- Use of Junior class captains to MC assemblies.  Gifts available for rewards  Process discussed at SLT Mtg and started – Term Two/Three Rewards Assemblies (Donation of gifts)  Junior classes co-construct Waiuku Way based on school values – start Term 1  Completed in the first week of Term 1. Waiuku Way posters with new values to be produced.</p>

	<p>Complete learner, graduate &amp; teacher Profiles Introduce and embed use of learner, graduate, and teacher profiles</p> <p>Review and update as necessary Learning Advisor programme</p> <p>Establish Hauora committee with terms of reference that align with Kahui Ako Achievement Challenge</p> <p>Whānau class to include students from Yrs9 – 11 Allocate funding for BYO devices for Māori learners to ensure fair access to the curriculum</p> <p>Timetable lead group to review current structure and explore alternatives</p>	<p>Values awards in place for Junior Prizegiving (class = minor). (Yr level awards for formal Prizegiving) Staff co-construct learner and teacher profiles which help inform observation tool. Yet to begin work on this, to be in place for beginning of 2022. <u>Online Junior Prizegiving to feature Values, Endeavor, Sports and Academic Awards.</u></p> <p>'My Mahi' Ap admin programme investigated and trialed by pilot group Term 1 for Term 2 implementation. Yet to begin – Start Term 4 (trial). Senior Academic Counselling interviews programme developed in conjunction with careers. <u>Work in progress along current Kamar SMS implementation.</u></p> <p>Hauora well-being committee set up Term 1 with SLT line management (1 x per term mtg). MA to lead due to overlap with Kahui Ako wellbeing strand. Composition decided. Yet to meet. 1st meeting completed 08/04/21 ON well-being team started. Metacognitive analysis of student data 2nd meeting completed-had with further info from student group focus questions. Term 2 Hauora meeting, new structure to be implemented. In place. Planning and recruitment for 2022 commencing (students, teachers).</p> <p>Principal obtained 110 laptops from MOE. 30 laptops to re-instate Whare C.O.W.</p> <p>Timetable lead group develops recommendations on structure, SMS, processes for 2022 (mid-year recommendations). Kamar contract signed, engineering timetable/cutover now being set up. Timetabling group/HOFs agreed to timetable changes mid-Term 3. 2021 Wed &amp; Thurs Admin expanded to 30 mins to allow for Principal's Assemblies. <u>New timetable in place for 2022.</u></p>
--	--	---

<p>Have environmentally sustainable facilities and infrastructure that meets the needs of all learners and staff and enables the achievement of excellence and equity</p>	<p>Modernise of Art &amp; Technology blocks  <u>3 new modular learning spaces approved for 2022</u></p> <p>Modernisation of D and B blocks</p> <p>Appoint Sustainability Coordinator</p> <p>Expand facilities for support services</p> <p>Update school's values signage</p>	<p>Technology &amp; Art re-build under way. Please see Brian's Property report for more information. <u>Sites agreed, hopefully in place for Term 2 2022.</u></p> <p>Design consultation with Math &amp; English faculties for modernization ON HOLD. Process started and will include architects concept drawings.</p> <p>Application &amp; interview process completed and Jane Patterson re-appointed for 2022.</p> <p>Guidance to T5 move completed.</p> <p>Values signage to D Block (outdoor wall) –colourfast signs. Mural boards to Hall; Plan for further placement (consult staff)  Hand painted signage to D Block in place for Powhiri.  <u>Local artist responsible for well-received House logos currently working on values' visuals.</u></p>
---	--	--

# Academic Targets

Our global NCEA targets for 2021 were as follows:

**NCEA Level 1 Target 2021 for Year 11: All students >70% (Actual 75.8%)    Māori >70% (Actual 61.4%)**

	Achieved			Merit			Excellence			Māori Students			Pasifika Students		
	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021
<b>Level 1</b>	47.8	36.8	38.9	25.0	30.9	26.2	9.6	10.7	10.6	70.5	70.7	61.4	90.0	66.7	73.3

## Commentary

Strong overall performance. School year extended to Mid-December. High provision of online learning PLD for staff and provision of devices for equity. Effective evidence presented for UEGs. Change in Term 4 to 1 NCEA subject per day aka tutorials/workshops. Significant teacher and SLT tracking of student achievement.

Māori achievement lower than targeted. Internet equity issue and subsequent online engagement a challenge for our Year 11 Tamariki. Challenging first NCEA year for all students due to COVID-19 environment.

## Target(s) 2022

Our global NCEA targets are to remain above the 3-year national average for New Zealand schools  
NCEA Level 1 Target 2022 for Year 11: All students >90% Māori >90%

## Next Step(s) 2022

We have been selected as part of the Te Ao Haka multi-level NCEA pilot that will hopefully engage tangata whenua not in this context but the wider school.

Revised Year 11 Course offerings to ensure relevance to Tamariki. Increase in academic tracking from Term 2. Re-institution of Department Reviews and Action Plans prioritizing Māori achievement. Streaming removed in Year 11. Introduction of My Mahi personal development platform.

**NCEA Level 2 Target 2021 for Year 12: All students >75% (Actual 80.8%) Māori >65% (Actual 69.8%)**

	Achieved			Merit			Excellence			Māori Students			Pasifika Students		
	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021
<b>Level 2</b>	54.7	73.8	49.1	15.1	12.6	19.0	10.1	6.7	12.7	60.9	89.2	69.8	57.1	87.5	45.5

### **Commentary**

Pleasing overall Level 2 achievement. Strong online engagement and assessment completion. High provision of online learning PLD for staff and provision of devices for equity. Very good senior attendance and academic tracking in Term 4. Year 12s- one year of online NCEA experience. Diversity of courses in Year 12 inclusive of vocational offerings. Māori achievement target reached- device provision, effective teacher tracking, number of whanau students in Year 12 (increased mentoring, Māori succeeding as Māori).

### **Target(s) 2022**

Our global NCEA targets are to remain above the 3-year national average for New Zealand schools  
 NCEA Level 3 Target 2022 for Year 12: All students >85% Māori >85%  
 School Leavers with NCEA Level 2 >85%

### **Next Step(s) 2022**

We have been selected as part of the Te Ao Haka multi-level NCEA pilot that will hopefully engage tangata whenua not in this context but the wider school. Kaitiakitanga course reflects manu whenua and has a strong Māori lens. Introduction of My Mahi personal development platform. Raise Maori achievement to schoolwide and national levels. Further engagement with iwi re localized curriculum. More Māori students targeted for retention.

**NCEA Level 3 Target 2021 for Year 13: All students >60% (Actual 61.1%) Māori >50% (Actual 64.3%)**

	Achieved			Merit			Excellence			Māori Students			Pasifika Students		
	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021
<b>Level 3</b>	26.2	30.0	32.3	18.5	22.7	15.2	9.3	12.0	13.6	38.1	60.0	64.3	66.7	50.0	66.7

### **Commentary**

Satisfactory achievement in NCEA Level 3. High level of attendance and engagement by Year 13s. High assessment completion particularly in Term 4 (extended NCEA year to December). Māori achievement target met- positive engagement, academic mentoring and device provision.

### **Target(s) 2022**

Our global NCEA targets are to remain above the 3-year national average for New Zealand schools

NCEA Level 3 Target 2022 for Year 13: All students >70% Māori >70%

We have two additional academic targets for Year 13 2022:

University Entrance >40% Māori >40%

SUBJECT SCHOLARSHIP- Expectation of at least 10 subject scholarships in total across the curriculum.

### **Next Step(s) 2022**

We are targeting higher retention in Year 13 and completion of university entrance credits alongside the NCEA Level 3 focus. To support this, we are ensuring effective Level 3 subject offerings and legitimate subject pathways and where appropriate individualized learning programmes. We have established Te Hononga Ki Te Ao Māori (our Māori Faculty) with significant mentoring and tracking responsibilities. Raise Māori achievement to schoolwide and national levels

We have centralized a school-wide subject scholarship offering (commencing Term 2) as well as offering relevant PLD (for staff) and workshops/tutorials for students.



**WAIUKU COLLEGE**  
Effort and Excellence Titiro Teitei

### **Kiwisport Funding 2021**

The whole of the Kiwisport funding went to part-funding the salary of a full time Sports Coordinator at Waiuku College for 2021.

Stuart Kelly

Principal