

Waiheke High School

Annual Report for the year ended 31 December 2020

Ministry Number:	530
Principal:	Jude Young
School Address:	11 Donald Bruce Road, Waiheke Island
School Postal Address:	11 Donald Bruce Road, Waiheke Island, 1081
School Phone:	09-3719000
School Email:	principal@waihekehigh.school.nz
Service Provider:	Edtech Financial Services Ltd

Waiheke High School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired/expires
Robyn Woodall	Chairperson	Voted parent rep	Self employed business owner	Jun-22
Gary Wilton	Parent Rep	Voted parent rep	Parks & Walkways Manager	Jun-22
Maree O'Brien	Parent Rep	Voted parent rep	Manager of petrol station	Jun-22
Brent Simpson	Staff Rep	Voted staff rep	Teacher	Jun-22
Grant Duffy	Co-Deputy Chair	Voted parent rep	Worksafe NZ	Jun-22
James Petronelli	Co-Deputy Chair	Voted parent rep	National Business Development Executive for Education.	Jun-22
Jane Scorey	Co-opted Rep	Maori Rep	Puna Reo teacher	Jun-22
Paora Toi Te Rangiaia	Co-opted Rep	Maori Rep	Self Employed business owner & Sculptor	Jun-22
Molly Davidson	Student Rep	Voted student rep	Student	Sep-22
Jude Young	Principal	Appointed		

Waiheke High School

Annual Report

For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
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 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Waiheke High School
Statement of Responsibility
For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Robyn Woodall
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

26/05/21
Date:

Jude Grace
Full Name of Principal

[Signature]
Signature of Principal

26/05/2021
Date:

Waiheke High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	5,793,097	5,481,692	5,583,123
Locally Raised Funds	3	395,931	320,670	491,017
Interest Income		6,796	20,000	32,383
Gain on Sale of Property, Plant and Equipment		11,304	-	-
International Students	4	163,212	149,927	290,710
		6,370,340	5,972,289	6,397,233
Expenses				
Locally Raised Funds	3	272,251	173,408	302,790
International Students	4	120,472	133,579	159,377
Learning Resources	5	3,975,490	3,843,611	4,022,722
Administration	6	330,240	320,354	398,194
Property	7	1,556,459	1,353,760	1,373,497
Depreciation	8	210,355	210,000	202,088
Impairment of Property, Plant and Equipment	13	13,406	-	-
Loss on Disposal of Property, Plant and Equipment		3,930	-	12,813
		6,482,603	6,034,712	6,471,481
Net (Deficit) for the year		(112,263)	(62,423)	(74,248)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(112,263)	(62,423)	(74,248)

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

Waiheke High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		1,911,297	1,911,197	1,796,539
Total comprehensive revenue and expense for the year		(112,263)	(62,423)	(74,248)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		27,753	-	189,006
Equity at 31 December	24	1,826,787	1,848,774	1,911,297
Retained Earnings		1,826,787	1,848,774	1,911,297
Equity at 31 December		1,826,787	1,848,774	1,911,297

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.

Waiheke High School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	553,374	327,690	1,730,706
Accounts Receivable	10	385,981	266,500	707,052
GST Receivable		54,804	10,000	-
Prepayments		2,124	13,000	12,695
Inventories	11	64,712	75,000	73,934
Investments	12	100,000	1,000,000	200,000
		<u>1,160,995</u>	<u>1,692,190</u>	<u>2,724,387</u>
Current Liabilities				
GST Payable		-	-	26,620
Accounts Payable	14	392,888	295,000	439,117
Revenue Received in Advance	15	74,139	230,000	390,247
Provision for Cyclical Maintenance	16	53,924	65,000	65,000
Finance Lease Liability - Current Portion	17	16,298	25,000	14,706
Funds Held for Capital Works Projects	18	(432,544)	-	598,494
		<u>104,705</u>	<u>615,000</u>	<u>1,534,184</u>
Working Capital Surplus/(Deficit)		<u>1,056,290</u>	<u>1,077,190</u>	<u>1,190,203</u>
Non-current Assets				
Property, Plant and Equipment	13	899,308	839,272	776,122
Capital Works in Progress		46,066	-	-
		<u>945,374</u>	<u>839,272</u>	<u>776,122</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	160,375	65,000	43,137
Finance Lease Liability	17	14,502	2,688	11,891
		<u>174,877</u>	<u>67,688</u>	<u>55,028</u>
Net Assets		<u>1,826,787</u>	<u>1,848,774</u>	<u>1,911,297</u>
Equity	24	<u>1,826,787</u>	<u>1,848,774</u>	<u>1,911,297</u>

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

Waiheke High School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		958,665	1,645,649	1,308,953
Locally Raised Funds		336,652	393,489	534,473
Hostel		(138,293)	(146,018)	(269,348)
International Students		(6,315)	149,815	524,917
Goods and Services Tax (net)		(81,424)	(36,620)	(1,828)
Payments to Employees		(669,323)	(794,248)	(598,785)
Payments to Suppliers		(1,125,689)	(964,377)	(1,142,467)
Cyclical Maintenance Payments in the year		(11,145)	-	(68,247)
Interest Received		7,964	19,947	38,612
Net cash from/(to) Operating Activities		(728,908)	267,637	326,280
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		11,304	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(357,379)	(254,366)	(149,440)
Purchase of Investments		-	(800,000)	-
Proceeds from Sale of Investments		100,000	-	437,049
Net cash from/(to) Investing Activities		(246,075)	(1,054,366)	287,609
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,753	-	189,000
Finance Lease Payments		(6,575)	(17,693)	(17,799)
Funds Held for Capital Works Projects		(223,527)	(598,494)	(647,465)
Net cash from/(to) Financing Activities		(202,349)	(616,187)	(476,264)
Net increase/(decrease) in cash and cash equivalents		(1,177,332)	(1,402,916)	137,625
Cash and cash equivalents at the beginning of the year	9	1,730,706	1,730,606	1,593,081
Cash and cash equivalents at the end of the year	9	553,374	327,690	1,730,706

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 2020

1. Statement of Accounting Policies

Reporting Entity

Waiheke High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (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 2020 to 31 December 2020 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 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 16.

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 13.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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.

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 2020

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:

Buildings - School	10-40 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 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.

Revenue Received in Advance

Revenue received in advance relates to payment received for various school related charges 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 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 2020

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).

Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable 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 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,142,289	1,083,965	1,100,789
Teachers' Salaries Grants	3,416,497	3,290,000	3,228,203
Use of Land and Buildings Grants	960,516	900,000	929,474
Other MoE Grants	273,795	207,727	324,657
	5,793,097	5,481,692	5,583,123

Other MOE Grants total includes additional COVID-19 funding totalling \$60,533 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	39,101	68,000	28,518
Activities	302,234	206,470	400,601
Trading	54,575	46,200	53,202
Fundraising	21	-	8,696
	395,931	320,670	491,017
Expenses			
Activities	219,443	128,832	245,150
Trading	52,787	44,576	49,973
Fundraising (Costs of Raising Funds)	21	-	7,667
	272,251	173,408	302,790
	123,680	147,262	188,227

Surplus/ (Deficit) for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	20	18	18
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	163,212	149,927	290,710
Expenses			
Advertising	-	500	1,118
Commissions	17,171	18,653	30,383
International Student Levy	4,871	4,500	7,241
Employee Benefit - Salaries	80,960	80,076	70,401
Other Expenses	17,470	29,850	50,234
	120,472	133,579	159,377
	42,740	16,348	131,333

Surplus/ (Deficit) for the year International Students

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Learning Resources

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	256,347	246,448	296,734
Library Resources	1,661	1,744	2,033
Employee Benefits - Salaries	3,698,254	3,567,769	3,677,145
Staff Development	19,228	27,650	46,810
	<u>3,975,490</u>	<u>3,843,611</u>	<u>4,022,722</u>

6 Administration

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	10,420	10,160	10,163
Board of Trustees Fees	3,400	4,000	4,405
Board of Trustees Expenses	24,759	20,700	56,902
Communication	15,847	14,050	18,042
Consumables	2,895	(1,500)	10,668
Operating Lease	4,829	6,000	2,492
Other	27,400	21,819	54,080
Employee Benefits - Salaries	217,899	223,307	217,801
Insurance	15,333	14,390	16,765
Service Providers, Contractors and Consultancy	7,458	7,428	6,876
	<u>330,240</u>	<u>320,354</u>	<u>398,194</u>

7 Property

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	90,536	17,500	20,125
Consultancy and Contract Services	16,868	10,000	18,051
Cyclical Maintenance Expense	117,307	33,000	297
Grounds	21,922	18,000	38,096
Heat, Light and Water	51,168	42,500	63,913
Repairs and Maintenance	130,713	158,000	138,804
Use of Land and Buildings	960,516	900,000	929,474
Employee Benefits - Salaries	167,429	174,760	164,737
	<u>1,556,459</u>	<u>1,353,760</u>	<u>1,373,497</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Depreciation

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Buildings - School	18,066	21,249	18,066
Furniture and Equipment	84,140	100,932	88,607
Information and Communication Technology	78,336	72,600	63,910
Motor Vehicles	9,850	11,586	9,850
Leased Assets	17,345	-	18,566
Library Resources	2,618	3,633	3,089
	<u>210,355</u>	<u>210,000</u>	<u>202,088</u>

9 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	450	450	450
Bank Current Account	552,924	127,240	1,717,747
Bank Call Account	-	200,000	12,509
Cash and cash equivalents for Statement of Cash Flows	<u>553,374</u>	<u>327,690</u>	<u>1,730,706</u>

Of the \$553,374 Cash and Cash Equivalents, \$21,011 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	128,243	-	86,936
Receivables from the Ministry of Education	-	-	353,957
Interest Receivable	279	1,500	1,447
Teacher Salaries Grant Receivable	257,459	265,000	264,712
	<u>385,981</u>	<u>266,500</u>	<u>707,052</u>
Receivables from Exchange Transactions	128,522	1,500	88,383
Receivables from Non-Exchange Transactions	257,459	265,000	618,669
	<u>385,981</u>	<u>266,500</u>	<u>707,052</u>

11 Inventories

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	1,788	2,000	1,663
School Uniforms	62,924	70,000	69,442
Canteen	-	3,000	2,829
	<u>64,712</u>	<u>75,000</u>	<u>73,934</u>

12 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,000	1,000,000	200,000
Total Investments	<u>100,000</u>	<u>1,000,000</u>	<u>200,000</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	60,000	-	-	-	-	60,000
Buildings	206,990	-	-	(13,406)	(18,066)	175,518
Furniture and Equipment	303,560	240,764	-	-	(84,140)	460,184
Information and Communication Technology	105,128	84,635	-	-	(78,336)	111,427
Motor Vehicles	55,735	-	-	-	(9,850)	45,885
Leased Assets	23,087	22,226	-	-	(17,345)	27,968
Library Resources	21,622	3,251	(3,930)	-	(2,617)	18,326
Balance at 31 December 2020	776,122	350,876	(3,930)	(13,406)	(210,354)	899,308

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	60,000	-	60,000
Buildings	402,154	(226,636)	175,518
Furniture and Equipment	1,193,670	(733,486)	460,184
Information and Communication Technology	401,571	(290,144)	111,427
Motor Vehicles	98,504	(52,619)	45,885
Leased Assets	93,440	(65,472)	27,968
Library Resources	51,342	(33,016)	18,326
Balance at 31 December 2020	2,300,681	(1,401,373)	899,308

The net carrying value of equipment held under a finance lease is \$27,968 (2019: \$23,087).

The net carrying value of motor vehicles held under a finance lease is \$45,885 (2019: \$55,735).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	60,000	-	-	-	-	60,000
Buildings	209,477	15,579	-	-	(18,066)	206,990
Furniture and Equipment	338,979	62,599	(9,411)	-	(88,607)	303,560
Information and Communication Technology	108,748	60,290	-	-	(63,910)	105,128
Motor Vehicles	27,782	37,803	-	-	(9,850)	55,735
Leased Assets	29,423	12,230	-	-	(18,566)	23,087
Library Resources	23,777	4,336	(3,402)	-	(3,089)	21,622
Balance at 31 December 2019	798,186	192,837	(12,813)	-	(202,088)	776,122

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	60,000	-	60,000
Buildings	415,560	(208,570)	206,990
Furniture and Equipment	952,906	(649,346)	303,560
Information and Communication Technology	316,937	(211,809)	105,128
Motor Vehicles	98,504	(42,769)	55,735
Leased Assets	71,216	(48,129)	23,087
Library Resources	58,773	(37,151)	21,622
Balance at 31 December 2019	1,973,896	(1,197,774)	776,122

The net carrying value of equipment held under a finance lease is \$23,087 (2018: \$29,423).

The net carrying value of motor vehicles held under a finance lease is \$55,735 (2018: \$27,782).

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

14 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	91,331	20,000	126,606
Accruals	8,000	10,000	9,463
Employee Entitlements - Salaries	260,187	265,000	303,048
Employee Entitlements - Leave Accrual	33,370	-	-
	<u>392,888</u>	<u>295,000</u>	<u>439,117</u>
Payables for Exchange Transactions	392,888	295,000	439,117
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>392,888</u>	<u>295,000</u>	<u>439,117</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	9,684	-	-
International Student Fees	10,585	180,000	180,112
Hostel Fees	7,725	-	146,018
Other	46,145	50,000	64,117
	<u>74,139</u>	<u>230,000</u>	<u>390,247</u>

16 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	108,137	108,137	176,087
Increase/(decrease) to the Provision During the Year	117,307	33,000	297
Use of the Provision During the Year	(11,145)	(11,137)	(68,247)
Provision at the End of the Year	<u>214,299</u>	<u>130,000</u>	<u>108,137</u>
Cyclical Maintenance - Current	53,924	65,000	65,000
Cyclical Maintenance - Term	<u>160,375</u>	<u>65,000</u>	<u>43,137</u>
	<u>214,299</u>	<u>130,000</u>	<u>108,137</u>

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for Tela Laptops.
Minimum lease payments payable (includes interest portion):

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	18,315	25,000	16,451
Later than One Year and no Later than Five Years	<u>15,508</u>	<u>2,688</u>	<u>12,644</u>
	<u>33,823</u>	<u>27,688</u>	<u>29,095</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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:

2020		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Water Sewage	<i>In progress</i>	(10,950)	10,950	1,900	-	(1,900)
Spouting	<i>Completed</i>	9,540	-	8,207	-	1,333
Block B2/4/6 Refurbishment	<i>In progress</i>	454,192	230,000	1,137,747	-	(453,555)
A Block & Bore Treatment	<i>In progress</i>	129,862	34,379	189,754	-	(25,513)
New Block	<i>Completed</i>	15,850	-	15,850	-	-
Commercial Kitchen	<i>In progress</i>	-	-	5,300	-	(5,300)
Roofing D Block	<i>In progress</i>	-	-	6,585	-	(6,585)
Caretakers House	<i>In progress</i>	-	100,946	93,966	-	6,980
SIP Carparking	<i>In progress</i>	-	1,825	4,295	-	(2,470)
SIP Canopy & Sculpture	<i>In progress</i>	-	74,700	20,234	-	54,466
Totals		598,494	452,800	1,483,838	-	(432,544)

Represented by:

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

62,779
(495,323)
(432,544)

2019		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Water Sewage	<i>In progress</i>	(2,393)	2,393	10,950	-	(10,950)
Spouting	<i>In progress</i>	29,672	-	20,132	-	9,540
LPG Boiler	<i>In progress</i>	5,376	9,500	14,876	-	-
Block B2/4/6 Refurbishment	<i>In progress</i>	701,288	-	247,096	-	454,192
A Block	<i>In progress</i>	(113,905)	523,453	279,686	-	129,862
New Block	<i>In progress</i>	(1,153)	37,003	20,000	-	15,850
Totals		618,885	572,349	592,740	-	598,494

19 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

20 Remuneration*Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,400	4,405
Full-time equivalent members	0.09	0.14
<i>Leadership Team</i>		
Remuneration	469,217	438,300
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	472,617	442,705
Total full-time equivalent personnel	4.09	4.14

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110-120	1	-
100-110	3	2
	4	2

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

21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

23 Commitments**(a) Capital Commitments**

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2019: nil)

24 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.

25 Financial Instruments

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	553,374	327,690	1,730,706
Receivables	385,981	266,500	707,052
Investments - Term Deposits	100,000	1,000,000	200,000
Total Financial assets measured at amortised cost	1,039,355	1,594,190	2,637,758
Financial liabilities measured at amortised cost			
Payables	392,888	295,000	439,117
Finance Leases	30,800	27,688	26,597
Total Financial Liabilities Measured at Amortised Cost	423,688	322,688	465,714

26 Events After Balance Date

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

27 Comparatives

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Waiheke High School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Waiheke High School (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 18, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 2021. This is the date at which our opinion is expressed.

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

Basis 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 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 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.

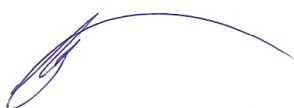
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Waiheke High School.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

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



WAIHEKE HIGH SCHOOL
ANNUAL PLAN & ANALYSIS OF VARIANCE 2020

Established in 1986 Waiheke High School is the only island based High School in New Zealand and caters for students from Years 7-13. In a relatively short time, we have accomplished an enviable academic record, recognising the top overall scholar and top Maori student of New Zealand as just some of our students' outstanding successes.

The community of Waiheke includes a rich diversity of creative and entrepreneurial talent combining independent thinking with a strong sense of island identity. This spirited energy is also reflected in the sporting and cultural achievements of our students. It is within this thriving and vibrant community that Waiheke High School is building a strong tradition of providing enhanced educational opportunities for our students.

CHARTER 2017 - 2020

Korowaitia te tamaiti ki te tihi o ngā taumata teitei

Strive to reach the highest levels of achievement

Mission

Waiheke High School is a nurturing and enthusiastic community that inspires lifelong learning and a sense of community for all.

a) Akoranga : Student Learning (*Lifelong learning for all at Waiheke High School*)

At Waiheke High School students and teachers will maximise their learning by becoming motivated to access a rich range of personalised resources that stimulate collaboration, cooperation, curiosity and creativity. Teachers will have PLD, inquiry, appraisal, pedagogical knowledge, and grow cultural competencies to become better practitioners.

Te Reo and Tikanga Maori is available to all.

b) Whanaungatanga : Engaging Families and Community (*Relationships*)

Waiheke High School will provide an inclusive, informative, diverse and welcoming environment to our families and our wider community.

c) Akoranga : Teaching (*Practice in the classroom & beyond*)

Waiheke High School will recruit and develop future focussed excellent teachers through effective Professional Learning and Development (PLD), appraisal, pedagogical knowledge, the Treaty of Waitangi and cultural and inclusive practices.

d) Rangatiratanga : Leading and Managing : (*Leadership*)

At Waiheke High School staff and students have opportunities to participate and then grow and develop their leadership abilities.

e) Manaakitanga : School Culture (*Values: integrity, trust, sincerity, equity*)

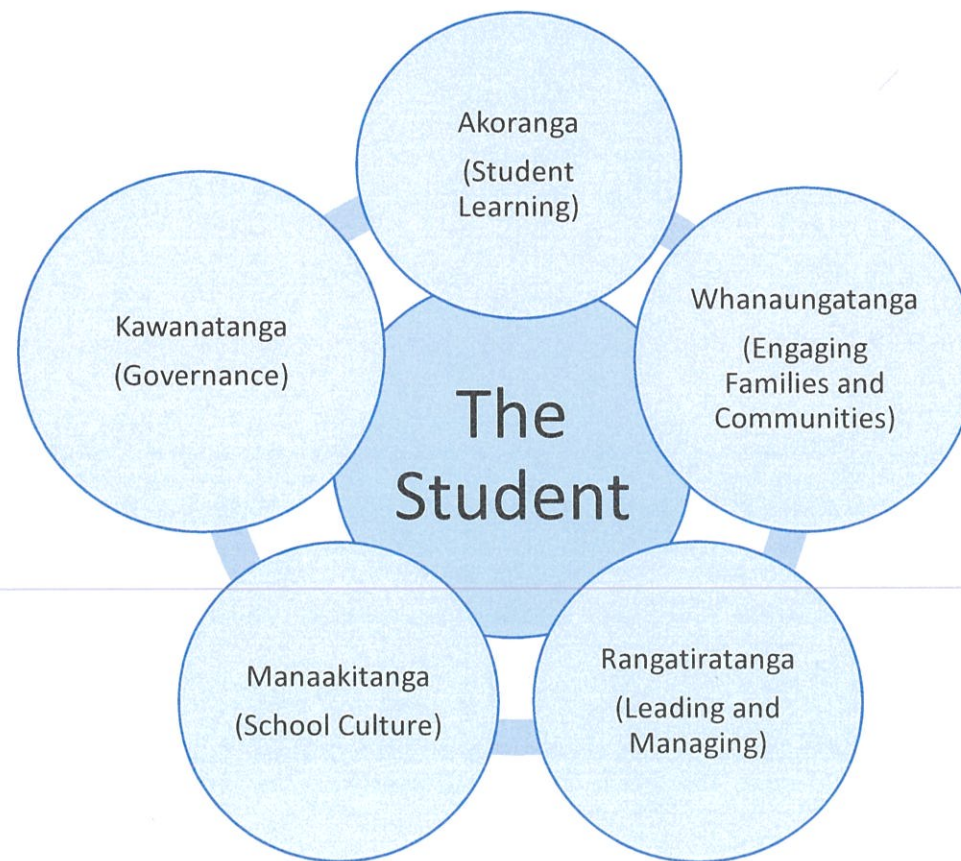
Waiheke High School fosters a culture in which students, staff and whanau are supported, cared for and valued. School culture will develop through the bicultural foundations of Aotearoa New Zealand, a positive and safe learning environment, respectful relationships, inclusivity, empathy, integrity, reflection, grit and sustainability and focusing on the present and the future.

f) Kawanatanga : Governance

At Waiheke High School the governance or Board of Trustees wishes to make Waiheke High School the secondary school of choice for Waiheke Island. This vision will be embodied in the policies, philosophies and practices of this school which are responsive to evidence, best practice and feedback from students, staff and community.

Waiheke High Schools guiding principles

The student is at the heart of the decision



Academic Strategic Plan 2016-2020

1. Student Learning (Akoranga) by 2020

a) Improve NCEA results from Years 11-13:

- *By 2020, at least 95% of Year 13 leavers at Waiheke High School (WHS) will have achieved a minimum qualification of NCEA Level 2 enabling them to access a variety of tertiary education or career pathways of their choice.*
- *By 2020, at least 95% of Maori Year 13 leavers will have achieved a minimum qualification of NCEA Level 2 enabling them to access a variety of tertiary education or career pathways of their choice.*
- *By 2020, at least 85% of Pasifika Year 13 leavers will have achieved a minimum qualification of NCEA level 2 enabling them to access a variety of tertiary education or careers pathways of their choice.*
- *By 2020, at least 85% of those learners with an IEP or who have specialised assessment conditions and are in a full NCEA Level 2 programme will have a minimum qualification of Level 2 as a Year 13 leaver, enabling them to access a variety of tertiary education and career pathways of their choice.*
- *By 2020, to embed effective targeted programmes for Years 9-13 to improve pass rates of numeracy and literacy Level (1-3) and University Entrance.*

b) Improve results from Years 7-10 by 2020:

- *By 2020, at least 90% of Year 9 and Year 10 students engaged in a full time learning programme at WHS will be achieving at a NQF level 4-6.*
- *By 2020, at least 90% of Year 9 and 10 Maori students engaged in a full time programme at WHS will have achieved at a NQF level 4-6.*
- *By 2020, at least 90% OF Year 9-10 Pasifika students engaged in a full time learning programme at WHS will have achieved at a NQF level 4-6.*
- *By 2020, (year 7 & 8) 95% of Year 7 and 8 students will be working above the “national achievement level” in writing and reading.*
- *By 2020, (Year 7 & 8) 95% of Year 7 and 8 students will be working above the “national achievement” level in numeracy.*
- *By 2020, to develop and embed COL (Community of Learning 2017-2020) around diversity, special needs, transition and cultural competencies.*

c) Strategic Goal – develop and implement a Te Reo, Tikanga Strategic Plan for providing growth in senior Te Reo Maori 2019-2021.

2. Engaging Families and Communities (Whanaungatanga)

- a) To be more communicative with parents and actively seek opinions with whanau and the wider school community on activities relating to Waiheke High School (Facebook, letters, newsletters, emails).
- b) To develop and grow a Friends of the School group.

3. Teaching Practice in the Classroom and beyond (Akoranga)

- a) Develop a PDL and inquiry programme for increasing achievement in writing from Years 7-13 (WaiCol)
- b) Develop quality of inquiry within appraisal practices (WaiCol) and dialogue with primary schools in best practice.
- c) Develop a culturally responsive programme of Tikanga and Te Reo Maori for staff and students in a bicultural setting.
- d) Develop cultural competencies across the staff and school (Te Reo Maori plan)

4. Leading and Managing (Rangitiratanga)

- a) Growing leadership capability across and in school.

5. School Culture (Manaakitanga)

- a) To increase number of inter House events.
- b) To develop student voice in and across the school and publish student learning across the curriculum

6. Governance (Kawangatanga)

- a) To maintain and develop current BOT policies, procedures and practices
 - b) To develop a Waiheke High School Charitable Trust, Waiheke High School Alumni and fundraising plan.
 - c) To complete building/refurbishment programme
-

Guiding Principles

Success – achieved through personal endeavour inquiry, curiosity, engagement and creativity in curricular and extra-curricular activities.

Leadership – responsibility, self-awareness, participating and contributing respecting others, demonstrating empathy, celebrating cultural diversity, collaborating and self-management.

Community – respectful online communication, form class and house participation, school pride, parent forum, community service participation and developing and maintaining partnerships with local businesses and national and international agencies.

Operational Quality – improving daily operations to ensure optimum effectiveness and efficiency around school wide systems, sustainability and staff and student safety

Waiheke High School Annual Plan 2020/Analysis of Variance 2021

Actions to achieve targets:	Lead By	Time Frame	Progress to date	Future Actions in relation to Strategic Goals																																								
1. Student Learning : Akoranga (<i>Practice in the classroom & beyond</i>)																																												
<p>To improve or maintain NCEA levels at Levels 1, 2, and 3. (New format based on Enrolment Data (rather than participation data))</p> <table><tr><th colspan="2">2019 WHS Actual</th><th colspan="2">2020 WHS Target</th><th colspan="2">2020 WHS Draft</th></tr><tr><td>L1</td><td>88%</td><td>L1</td><td>90%</td><td>L1</td><td>92%</td></tr><tr><td>L2</td><td>88%</td><td>L2</td><td>90%</td><td>L2</td><td>92%</td></tr><tr><td>L3</td><td>94%</td><td>L3</td><td>90%</td><td>L3</td><td>85%</td></tr></table>	2019 WHS Actual		2020 WHS Target		2020 WHS Draft		L1	88%	L1	90%	L1	92%	L2	88%	L2	90%	L2	92%	L3	94%	L3	90%	L3	85%	FLs SLT Teachers Deans	All Year	Monitoring on ASSAY spreadsheet. Opportunity for further study opportunities in school holidays.	Credit counts completed throughout the year. These pass Levels will be at risk, particularly with a group at Year 11, however, these students did very well with the aid of Learning Recognition Credits (LRC).																
2019 WHS Actual		2020 WHS Target		2020 WHS Draft																																								
L1	88%	L1	90%	L1	92%																																							
L2	88%	L2	90%	L2	92%																																							
L3	94%	L3	90%	L3	85%																																							
<p>To improve or maintain NCEA Endorsements at Levels 1, 2 & 3 (New format based on Enrolment Data (rather than participation data))</p> <table><tr><th colspan="4">Endorsed with Merit</th></tr><tr><th></th><th>2019 (Actual)</th><th>2020 (Target)</th><th>2020 (Draft)</th></tr><tr><td>L1</td><td>28.1%</td><td>35%</td><td>24.10%</td></tr><tr><td>L2</td><td>28.6%</td><td>40%</td><td>21.40%</td></tr><tr><td>L3</td><td>31%</td><td>35%</td><td>12.20%</td></tr></table> <table><tr><th colspan="4"></th></tr><tr><th></th><th>2019 (Actual)</th><th>2020 (Target)</th><th>2020 (Draft)</th></tr><tr><td>L1</td><td>32.8%</td><td>25%</td><td>16.70%</td></tr><tr><td>L2</td><td>14.3\$</td><td>25%</td><td>32.10%</td></tr><tr><td>L3</td><td>4.3%</td><td>25%</td><td>16.30%</td></tr></table>	Endorsed with Merit					2019 (Actual)	2020 (Target)	2020 (Draft)	L1	28.1%	35%	24.10%	L2	28.6%	40%	21.40%	L3	31%	35%	12.20%						2019 (Actual)	2020 (Target)	2020 (Draft)	L1	32.8%	25%	16.70%	L2	14.3\$	25%	32.10%	L3	4.3%	25%	16.30%	FLs, SLT Teachers, Deans	All Year	Monitoring on ASSAY spreadsheet. Opportunity for further study opportunities in school holidays (Sept/Oct) and a further scrutiny of students in the senior school in Term 4, 2020.	Credit count review end of Term 2 and end of Term 3. This has been looked at with the current changes by NZQA of 10 unspecified credits with no endorsements at Level 1 and 8 credits with no endorsements at Levels 2 & 3. These levels could be hard to meet. Whilst the pass rates were high for each cohort, the level of endorsements were
Endorsed with Merit																																												
	2019 (Actual)	2020 (Target)	2020 (Draft)																																									
L1	28.1%	35%	24.10%																																									
L2	28.6%	40%	21.40%																																									
L3	31%	35%	12.20%																																									
	2019 (Actual)	2020 (Target)	2020 (Draft)																																									
L1	32.8%	25%	16.70%																																									
L2	14.3\$	25%	32.10%																																									
L3	4.3%	25%	16.30%																																									

To increase the number of University Entrances	SLT FLs	All Year		down. Waiheke High School expected this.
			Those that are enrolled in a University Entrance course are on track. However, after the first COVID-19 Lockdown, there are fewer students completing U.E. subjects and again with the second lockdown with 7 students leaving the Year 13 cohort and new students arriving from Term 2 and Term 3.	Statistics by end of March 2021. Analysis of Variance 2020. We did not meet our target due to a drift in and out of our Year 13 students.
For all students to improve engagement – attendance to 85% across all levels/cohorts (Years 7 -13) for 2020	Attendance officer DP i/c attendance	All year	Some issues around attendance, e.g. holiday makers COVID-19 double lockdown will not aid these figures.	On going monitoring but COVID-19 lockdowns inflated absenteeism because of increased anxiety from some students.
To develop and plan for achievement challenges for WaiCol – cultural competencies and diversity.	FLs	All Year	Completed and awaiting final MOE approval.	Approved by MOE in Term 4 to be completed in 2021.
Junior School				
Combination of asTTle results of reading and mathematics cohort at Level 4 or higher on NZC Framework.	FLs		These figures may be optimistic. We will review	E-asTTle results completed for mathematics .

				them in term 4. COVID-19 fallout again. We have decided to review these figures and we will now do two standardised tests - e-asTTle results for mathematics and PAT for reading.	PAT reading in Term 1 and Term 3, 2020. E-asTTle dropped in 2020 because of problems with implementation, will be processed again in 2021 for reading.

Cohort at Level 3 or higher of NZC Framework

Year 8	NZ European	Maori	Pasifika
2016	93.58%		
2017	96.16%		
2018	96.12%		
2019	89.24%		
2020 (Target)	93.6%		

Cohort at Level 3 or higher of the NZC Framework

Year 7	NZ European	Maori	Pasifika
2016	83.68%		
2017	88.24%		
2018	83.44%		
2019	73.23%		
2020 (Target)	80%		

Maori Plan 2020

FLs
All staff

Kohiko
Mai

Tupu Mai extension group.
Cultural Competencies staff
development

Tupu Mai group disrupted
and will be picked up in 2021.
Education Perfect Te Reo
Maori for all staff – ongoing.

Actions to achieve targets:	Lead By	Time Frame	Progress to date	Future Actions in relation to Strategic Goals
2. Engaging Families and Community : Whanaungatanga (Relationships)				
Continue with parent education – career conversations, parent training through the digital world. More on achievement in newsletters, Facebook and other forms social media, publications.	Friends of WHS Principal SLT Fundraising & Marketing manager	All year	Facebook Newsletters Website Individual Letters	Ongoing, possible communication expert BOT appointed experts NSPR – 1 st report completed. 2 nd report to be completed in first half of 2021.
Careers Semesters/Dreamcatcher – mid-year semester break with parent career providers training.	SLT Careers	All year	Dreamcatcher implemented.	Cancelled because of COVID-19 to be revisited in 2021.
To market our Year 7 and 8 school programme to wider school community – Year 7 Camp at Whakanewha	SLT BOT	All year	New prospectus and option booklets produced – completed.	Year 7 camp to run in 2020 – completed. Shared whanau classes to run again in 2020 with multilevel whanau classes. Years 7- 10 House classes in 2021.
To continue to market our Year 9 & 10 programmes to wider school community – Year 9 Tawharanui and Mountain trips, Year 10 Goat Island trip	SLT	All year	Year 10 Outdoor Education programme operating.	Completed for 2019 and will run again 2020. Students returning 2021.
To develop a plan to understand and address issues around the declining School roll.	BOT		BOT Striving for Success BOT Community Meeting not complete.	BOT plan developing - communication, visioning and leadership Completed

To develop and grow a Friends of the School group – friend raising/fundraising	Friends of the School	Community	Group now firmly established with committed calendar dates.	Quiz Night was a success in 2020.
Actions to achieve targets:	Lead By	Time Frame	Progress to date	Future Actions in relation to Strategic Goals
3. Teaching : Akoranga (<i>Practice in the classroom & beyond</i>)				
Develop differentiation in classrooms Exploring pedagogy through practice – COL	All Staff	All Year	Better differentiation practice in classrooms evident through Faculty Reviews.	Differentiation – RTLB contract for 2020. Cancelled because of COVID-19.
Develop individualised, personalised programmes for targeted groups – Inquiry, Appraisal	SLT All Staff Maori Faculty	All year	Ongoing development of programmes.	Available for ORS students. Developed Inquiry courses Years 7 – 10 in 2020.
Te Reo, Tikanga for all staff as per Teacher Registration Criteria and Tātaiako and develop a teacher skills sheet based on Cultural Competencies at WHS.	All staff	All Year	Teacher skill sheet completed by individual teachers.	Continue in 2020 through WAI CoL and staff enrolment in Education Perfect Programme
Develop cultural competencies and cultural responsive pedagogy across teaching staff (Te Taiako) – Teaching Maori as Maori Treaty of Waitangi	SLT (extended)	All year	Teaching Maori as Maori. Tikanga and Te Reo across the school.	Further work on the Treaty of Waitangi Not completed in 2020.
Develop BYOD programme across BYOD teachers and wider staff. All Year 7 BYOD in 2019 and in 2020.	eLearning committee	All year	To integrate BYOD across the school and as part of our equipment for school learners. Staff continue developing remote pedagogy.	Grow BYOD capacity across rest of school The Junior school, Years 7 – 10 BYOD by beginning of 2021 – complete.

Actions to achieve targets:	Lead By	Time Frame	Progress to date	Future Actions in relation to Strategic Goals
4. Leading and Managing : Rangatiratanga (Leadership)				
Growing and developing leadership opportunities across the school. Staff scholarship, mentoring, qualifications.	All	Ongoing	Pita Mahaki on Extended Lead team. Emma Musson on Extended Lead team.	Continuing growth of staff Paul Knighton – Across Schools Teacher 2020 (Kāhui Ako) Rebecca Rose on ELT 2020 Paul Knighton completing Aspiring Principals' Course.
Develop learning and teaching pedagogy across curriculum enrichment and develop how the school does this in an holistic, dynamic way Sharing best practice Gifted & Talented	Principal and Across School/in School Teachers and staff.	Ongoing	These ideas have developed further through Inquiry level at WaiCoL and the Achievement Challenges.	Cultural Competencies Inquiry completed through WaiCoL. Transition study completed through WaiCoL. Student Wellbeing (after a traumatic event) completed through Wai CoL.
Actions to achieve targets:	Lead By	Time Frame	Progress to date	Future Actions in relation to Strategic Goals
5. School Culture : Manaakitanga (Values: integrity, trust, sincerity, equity)				
To increase the role of Whanau Teachers ACM programme Years 11 & 12.	Deans Whanau teachers	All year	Developed programme for 2020 with support from school Leavers Kete.	Review of programme end of year (EOY).
To develop the concept of a student council through whanau captains who can articulate student voice, led by Head Boy/Head Girl.	SLT	All year	Disrupted meeting times and develop a stronger link with Council and Head Boy & Girl.	Disrupted – COVID-19 Not completed. Revisit 2021.

To complete an audit of student wellbeing across the curriculum and how and where it is taught across the curriculum.	SLT	Term 3	Begun work on this NZCER Wellbeing survey Term 3	Develop and complete survey/disrupted COVID-19 but now completed.
Further development of 5 student led committees with teachers to assist over the 5 committees.	Prefects	All Year	Formal meetings taking place/some committees better than others.	Ongoing student review Community, Sports Committees successful. Bi-Cultural, Academic, Sustainability & Cultural committees affected by COVID-19.
To develop PB4L (Positive Behaviour for Learning) – Stage II in 2020 – Waiheke WISE (School Culture alignment)	Deans	All Year	Developing – Waiheke WISE Cards Level 2 to be implemented	Disrupted COVID-19 but some parts of Level 2 have been implemented.
To develop and empower staff using Restorative Practice and to communicate restorative practice with the wider school community	ELST Deans	All Year	2 newsletters around Restorative Practice	Disrupted but will complete. Goal completed and new staff are involved with the practice.
Actions to achieve targets:	Lead By	Time Frame	Progress to date	Future Actions in relation to Strategic Goals
6. Governance: Kawanatanga				
To update and develop through review school charter, strategic plan and annual plan	BOT	Term 1	Annual Plan developed to fit new Charter (delayed)	Completed for 2021 but there will be changes.
To update and develop through review school policies along an annual time line through School Docs.	BOT Principal	Term 1	Ongoing 2020	Review policies via School Docs. This has occurred and is tailored to suit WHS.

A strategic property management plan established with an Annual Plan of Work – 5YA & 10YP	BOT Principal	Term 1 – Term 4	To complete current 5YA by 2020	Completes by July 2020 Awaiting funding approval.
The BOT considers and develops succession planning for trustees	BOT	Term 1 & 2, 2020		Not completed in 2020.
The BOT considers and develops a fund raising strategy for other schoolwide priorities.	BOT	Ongoing	Friends of the School Charitable Trust Tim Kay appointed until July 2020	Tim Kay no longer a contractor because of cost. Other fundraising strategies undeveloped.
Continue to develop cultural competencies and developing a bicultural school in Aotearoa/New Zealand.	SLT	Ongoing	Development of Maori gardens Three kete of knowledge art piece at front entrance of Te Whare Toi.	Maori gardens complete. Three Kete of Knowledge completed. School whakatauki on display.

Analysis of Variance Conclusions 2020

2020 was a year punctuated by the COVID-19 pandemic. Our NCEA results were good generally but we did not do as well as we had hoped in Excellence and Merit endorsement. The effects of COVID-19 were varied with:

1. Seven Year 13 students, nearly 1/6th of the cohort, leaving after Lockdown 1 & 2. This had a huge effect on University Entrance. Then, in Terms 3 & 4 we had four Year 13 students arrive from other schools in the hope of gaining University Entrance through our school. This occurred for one out of the four students but they all achieved NCEA Level 3.
2. Our standardised testing programme from Years 7 – 10 was disrupted as well and we only achieved AsTTle Mathematics and not in reading. We are also exploring the PACT programme for progression levels for 2021.
3. Further work needs to be put in place for our WaiCoL (Kāhui Ako) around more advanced work in Te Ao Maori and Te Reo Maori.
4. The BOT needs to plan activities around the Vision statement – ‘Inspired Learners, Proud Contributors.
5. The effect of losing thirty International students has had an impact on staffing and financial resourcing across the curriculum.
6. The movement of students in and out of the school has had an impact on the need to individualise more programmes within a classroom setting.
7. The need for staff to upskill in remote/distance learning has required careful navigation skills for their wellbeing.

As a Principal, I felt often confused about MOE bulletins and how they gathered information about our students that was more than often wrong. I think in 2019 there 16 bulletins and in 2020 there were well over 100 bulletins.

Ngā mihi, Jude Young

Kiwisport Disclosure

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$9,931.63 (excluding GST).