

Waiheke High School

Annual Report for the year ended 31 December 2021

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 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Robyn Woodall	Presiding Member	Voted parent rep	Self employed business owner	Sep-22
Gary Wilton	Member	Voted parent rep	Self employed business owner	Sep-22
Maree O'Brien	Member	Voted parent rep	Manager of petrol station	Resigned
Brent Simpson	Staff Rep	Voted staff rep	Teacher	Sep-22
Grant Duffy	Co-Deputy Chair	Voted parent rep	Worksafe NZ	Deceased
James Petronelli	Co-Deputy Chair	Voted parent rep	National Business Development Executive for Education	Sep-22
Jane Scorey	Co-opted Rep	Maori Rep	Puna Reo teacher	Sep-22
Paora Toi Te Rangiuaia	Co-opted Rep	Maori Rep	Self Employed business owner & Sculptor	Sep-22
Nick Crawford	Selected Rep	Selected Rep	Financial Advisor	Sep-22
James Stainton	Selected Rep	Selected Rep	Strategic Advisor	Sep-22
Jude Young	Principal	Appointed	Principal	On Resignation

Waiheke High School

Annual Report

For the year ended 31 December 2021

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Waiheke High School
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.

Robyn Woodall
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

25/05/22
Date:

Mikaere October
Full Name of Principal

[Signature]
Signature of Principal

25/05/22
Date:

Waiheke High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	5,688,904	5,415,340	5,793,097
Locally Raised Funds	3	353,805	369,612	395,931
Interest Income		3,567	6,000	6,796
Gain on Sale of Property, Plant and Equipment		908	-	11,304
International Students	4	19,520	10,252	163,212
		<hr/>	<hr/>	<hr/>
		6,066,704	5,801,204	6,370,340
Expenses				
Locally Raised Funds	3	291,955	193,444	272,251
International Students	4	15,383	15,202	120,472
Learning Resources	5	3,795,637	3,806,525	3,975,490
Administration	6	322,938	304,621	330,240
Property	7	1,396,669	1,270,657	1,556,459
Depreciation	12	211,328	210,000	210,355
Impairment of Property, Plant and Equipment	12	-	-	13,406
Loss on Disposal of Property, Plant and Equipment		110	-	3,930
		<hr/>	<hr/>	<hr/>
		6,034,020	5,800,449	6,482,603
Net Surplus / (Deficit) for the year		32,684	755	(112,263)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		32,684	755	(112,263)

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 Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	850,666	144,715	553,374
Accounts Receivable	9	408,893	290,500	385,981
GST Receivable		-	5,000	54,804
Prepayments		2,637	2,000	2,124
Inventories	10	76,900	65,000	64,712
Investments	11	800,000	1,000,000	100,000
		2,139,096	1,507,215	1,160,995
Current Liabilities				
GST Payable		31,584	-	-
Accounts Payable	13	434,923	333,000	392,888
Revenue Received in Advance	14	72,601	10,000	74,139
Provision for Cyclical Maintenance	15	147,429	142,450	53,924
Finance Lease Liability	16	19,512	20,000	16,298
Funds Held for Capital Works Projects	17	374,063	(122,021)	(432,544)
		1,080,112	383,429	104,705
Working Capital Surplus/(Deficit)		1,058,984	1,123,786	1,056,290
Non-current Assets				
Property, Plant and Equipment	12	950,440	912,714	899,308
Capital Works in Progress		-	-	46,066
		950,440	912,714	945,374
Non-current Liabilities				
Provision for Cyclical Maintenance	15	131,597	124,097	160,375
Finance Lease Liability	16	18,356	15,000	14,502
		149,953	139,097	174,877
Net Assets		1,859,471	1,897,403	1,826,787
Equity		1,859,471	1,897,403	1,826,787

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 Changes in Net Assets/Equity

For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January	1,826,787	1,896,648	1,911,297
Total comprehensive revenue and expense for the year	32,684	755	(112,263)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	27,753
Equity at 31 December	1,859,471	1,897,403	1,826,787
Retained Earnings	1,859,471	1,897,403	1,826,787
Equity at 31 December	1,859,471	1,897,403	1,826,787

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 Cash Flows

For the year ended 31 December 2021

		2021	2021 Budget (Unaudited)	2020
	Note	Actual \$	\$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,395,567	1,759,211	958,665
Locally Raised Funds		372,703	431,710	336,652
Hostel		(7,725)	(7,725)	(138,293)
International Students		8,935	9,667	(6,315)
Goods and Services Tax (net)		86,388	50,847	(81,424)
Payments to Employees		(669,322)	(688,076)	(669,323)
Payments to Suppliers		(790,637)	(843,262)	(1,136,834)
Interest Received		3,304	5,779	7,964
Net cash from/(to) Operating Activities		399,213	718,151	(728,908)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(21,694)	(52,619)	11,304
Purchase of Property Plant & Equipment (and Intangibles)		(221,697)	(271,832)	(357,379)
Purchase of Investments		(700,000)	(900,000)	-
Proceeds from Sale of Investments		-	-	100,000
Net cash from/(to) Investing Activities		(943,391)	(1,224,451)	(246,075)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	27,753
Finance Lease Payments		34,863	97,640	(6,575)
Funds Held for Capital Works Projects		806,607	-	(223,527)
Net cash from/(to) Financing Activities		841,470	97,640	(202,349)
Net increase/(decrease) in cash and cash equivalents		297,292	(408,660)	(1,177,332)
Cash and cash equivalents at the beginning of the year	8	553,374	553,375	1,730,706
Cash and cash equivalents at the end of the year	8	850,666	144,715	553,374

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

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 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:

Board owned buildings	10-40 years
Furniture and equipment	5-10 years
Information and communication technology	5 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 payment received for international students and hostel fees 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 2021

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, 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.

Waiheke High School

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	1,170,777	1,059,705	1,142,289
Teachers' Salaries Grants	3,331,056	3,200,000	3,416,497
Use of Land and Buildings Grants	957,571	900,000	960,516
Other MoE Grants	229,500	255,635	273,795
	<u>5,688,904</u>	<u>5,415,340</u>	<u>5,793,097</u>

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	25,446	43,500	39,101
Curriculum related Activities - purchase of goods & services	277,472	271,112	302,234
Trading	42,133	55,000	54,575
Fundraising & Community Grants	8,754	-	21
	<u>353,805</u>	<u>369,612</u>	<u>395,931</u>
Expenses			
Extra Curricular Activities Costs	235,231	141,461	219,443
Trading	45,860	51,983	52,787
Fundraising and Community Grant Costs	10,864	-	21
	<u>291,955</u>	<u>193,444</u>	<u>272,251</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>61,850</u>	<u>176,168</u>	<u>123,680</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

4 International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	1	1	18
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	19,520	10,252	163,212
Expenses			
Commissions	-	-	17,171
International Student Levy	875	400	4,871
Employee Benefit - Salaries	12,166	12,062	80,960
Other Expenses	2,342	2,740	17,470
	15,383	15,202	120,472
<i>Surplus/ (Deficit) for the year International Students</i>	4,137	(4,950)	42,740

5 Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	214,611	296,198	256,347
Library Resources	1,448	1,420	1,661
Employee Benefits - Salaries	3,567,175	3,491,257	3,698,254
Staff Development	12,403	17,650	19,228
	3,795,637	3,806,525	3,975,490

6 Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	12,020	10,420	10,420
Board Fees	4,702	3,000	3,400
Board Expenses	14,033	2,450	24,759
Communication	8,756	10,050	15,847
Consumables	1,476	400	2,895
Operating Lease	3,307	7,100	4,829
Other	22,866	24,924	27,400
Employee Benefits - Salaries	231,937	223,357	217,899
Insurance	15,315	15,000	15,333
Service Providers, Contractors and Consultancy	8,526	7,920	7,458
	322,938	304,621	330,240

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

7 Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	12,698	17,000	90,536
Consultancy and Contract Services	17,533	8,000	16,868
Cyclical Maintenance Expense	67,032	33,000	117,307
Grounds	29,294	18,000	21,922
Heat, Light and Water	41,928	46,000	51,168
Repairs and Maintenance	99,801	90,900	130,713
Use of Land and Buildings	957,571	900,000	960,516
Employee Benefits - Salaries	170,812	157,757	167,429
	<u>1,396,669</u>	<u>1,270,657</u>	<u>1,556,459</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	850,666	144,715	553,374
Cash and cash equivalents for Statement of Cash Flows	<u>850,666</u>	<u>144,715</u>	<u>553,374</u>

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

Of the \$850,666 Cash and Cash Equivalents, \$374,063 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	130,827	20,000	128,243
Interest Receivable	542	500	279
Teacher Salaries Grant Receivable	277,524	270,000	257,459
	<u>408,893</u>	<u>290,500</u>	<u>385,981</u>
Receivables from Exchange Transactions	131,369	20,500	128,522
Receivables from Non-Exchange Transactions	277,524	270,000	257,459
	<u>408,893</u>	<u>290,500</u>	<u>385,981</u>

10 Inventories

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	2,670	2,000	1,788
School Uniforms	74,230	63,000	62,924
	<u>76,900</u>	<u>65,000</u>	<u>64,712</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	800,000	1,000,000	100,000
Total Investments	800,000	1,000,000	100,000

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	60,000	20,769	-	-	(164)	80,605
Buildings	175,518	-	-	-	(11,588)	163,930
Furniture and Equipment	460,184	122,298	(110)	-	(99,572)	482,800
ICT	111,427	63,074	-	-	(68,926)	105,575
Motor Vehicles	45,885	25,978	-	-	(9,530)	62,333
Leased Assets	27,968	27,218	-	-	(18,853)	36,333
Library Resources	18,326	3,171	62	-	(2,695)	18,864
Balance at 31 December 2021	899,308	262,508	(48)	-	(211,328)	950,440

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	80,769	(164)	80,605	60,000	-	60,000
Buildings	352,036	(188,106)	163,930	402,154	(226,636)	175,518
Furniture and Equipment	1,314,537	(831,737)	482,800	1,193,670	(733,486)	460,184
ICT	347,973	(242,398)	105,575	401,571	(290,144)	111,427
Motor Vehicles	101,990	(39,657)	62,333	98,504	(52,619)	45,885
Leased Assets	65,645	(29,312)	36,333	93,440	(65,472)	27,968
Library Resources	54,688	(35,824)	18,864	51,342	(33,016)	18,326
Balance at 31 December	2,317,638	(1,367,198)	950,440	2,300,681	(1,401,373)	899,308

The net carrying value of equipment held under a finance lease is \$36,333 (2020: \$27,968).

The net carrying value of motor vehicles held under a finance lease is \$62,333 (2020: \$45,885).

13 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	127,569	10,000	91,331
Accruals	12,020	8,000	8,000
Employee Entitlements - Salaries	280,015	270,000	260,187
Employee Entitlements - Leave Accrual	15,319	45,000	33,370
	434,923	333,000	392,888
Payables for Exchange Transactions	434,923	333,000	392,888
	434,923	333,000	392,888

The carrying value of payables approximates their fair value.

Waiheke High School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

14 Revenue Received in Advance

Grants in Advance - Ministry of Education
International Student Fees in Advance
Hostel Fees in Advance
Other Revenue in Advance

2021	2021	2020
Actual	Budget	Actual
\$	(Unaudited)	\$
4,974	-	9,684
-	10,000	10,585
-	-	7,725
67,627	-	46,145
72,601	10,000	74,139

15 Provision for Cyclical Maintenance

Provision at the Start of the Year
Increase/(decrease) to the Provision During the Year
Use of the Provision During the Year
Provision at the End of the Year

Cyclical Maintenance - Current
Cyclical Maintenance - Term

2021	2021	2020
Actual	Budget	Actual
\$	(Unaudited)	\$
214,299	214,299	108,137
67,032	33,000	117,307
(2,305)	19,248	(11,145)
279,026	266,547	214,299
147,429	142,450	53,924
131,597	124,097	160,375
279,026	266,547	214,299

16 Finance Lease Liability

The school has entered into a number of finance lease agreements.

Minimum lease payments payable (includes interest portion):

No Later than One Year
Later than One Year and no Later than Five Years
Later than Five Years

2021	2021	2020
Actual	Budget	Actual
\$	(Unaudited)	\$
22,139	18,000	18,315
20,247	16,000	15,508
-	-	-
42,386	34,000	33,823

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
			\$	\$	\$		\$
Water Sewage	<i>In progress</i>		(1,900)	468,000	189,169	-	276,931
Spouting	<i>Completed</i>		1,333	-	1,333	-	-
Block B2/4/6 Refurbishment	-		(453,555)	496,377	9,571	-	33,251
A Block	-		(25,513)	-	400	-	(25,913)
Commercial Kitchen	-		(5,300)	-	21,715	-	(27,015)
Roofing D Block	-		(6,585)	-	-	-	(6,585)
Caretakers House	-		6,980	-	-	-	6,980
SIP Carparking	-		(2,470)	117,044	109,975	-	4,599
SIP Canopy & Sculpture	-		54,466	-	67,647	-	(13,181)
Science Refurbishment	<i>i</i>		-	-	24,342	-	(24,342)
D Block	-		-	-	5,810	-	(5,810)
Science Refurbishment	-		-	40,500	48,870	-	(8,370)
D Block	-		-	219,130	52,966	-	166,164
Heating & Radiators	-		-	-	2,646	-	(2,646)
Totals			(432,544)	1,121,921	478,832	-	374,063

Represented by:

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

487,925

(113,862)

374,063

		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)

18 Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

19 Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,702	3,400
<i>Leadership Team</i>		
Remuneration	930,026	469,217
Full-time equivalent members	8.00	4.00
Total key management personnel remuneration	934,728	472,617
Total full-time equivalent personnel	8.00	4.00

There are 10 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has a Finance and Property subcommittee (3 members) that held 5 meetings during the year. As well as 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	180-190	140-150
Benefits and Other Emoluments	1-5	1-5
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
110-120	2	1
100-110	8	3
	10	4

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

20 Contingencies

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

(Contingent liabilities and assets as at 31 December 2020: 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 2021, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

21 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.

22 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
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	850,666	144,715	553,374
Receivables	408,893	290,500	385,981
Investments - Term Deposits	800,000	1,000,000	100,000
Total Financial assets measured at amortised cost	2,059,559	1,435,215	1,039,355
Financial liabilities measured at amortised cost			
Payables	434,923	333,000	392,888
Finance Leases	37,868	35,000	30,800
Total Financial Liabilities Measured at Amortised Cost	472,791	368,000	423,688

23 Events After Balance Date

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

24 Comparatives

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

Independent Auditor's Report

To the readers of Waiheke High School's Financial statements For the year ended 31 December 2021

RSM Hayes Audit

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

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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 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 30 May 2022. 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 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.



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

WAIHEKE HIGH SCHOOL

ANALYSIS OF VARIANCE 2021

February 2022



WAIHEKE WISE

Whanaungatanga - Caring for all

Independence - Managing Ourselves

School Culture - Pride in our Values, Environment and Community

Excellence - Striving for Success

STRATEGIC GOALS

Waiheke High School is an inspiring island based school for tamariki, teachers, whanau and the community.

Waiheke High School understands and honours the principles of Te Tiriti o Waitangi and this bicultural foundation is evident in all of our actions and decision making (Mahi tahi).

Open and diverse - Waiheke High School's culture embraces uniqueness, inclusiveness and diversity. We understand that success is different for every student (Manaakitanga).

Waiheke High School will proudly have inspired learners and proud contributors who will inspire and connect with each other, their teachers, their whanau and their motu.

GOAL ONE

Strategic Aim	Waiheke High School is an inspiring Island based school for tamariki, teachers, whanau and the community.
Annual Aim:	<ol style="list-style-type: none">1. Tamariki are engaged in school wide opportunities that embrace the Waiheke WISE culture.2. Tamariki experiences a responsive, flexible, rich and localised curriculum.3. Growing connections with our school community.4. Developing leadership roles and sustainability across the staff.5. Develop an understanding of the school vision statements
Target:	A noted weakness of the strategic aim/annual aim is that it is very hard to measure. The aim is not clear enough. Some targets are tasks which are either completed or incomplete which provides a measure. There are a number of actions under this one strategic goal, which makes it difficult to drive into an issue.
Baseline Data:	There is no evidence of baseline data.

Actions	Outcomes	Reasons for the variance	Evaluation
<i>What did we do?</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
<ol style="list-style-type: none"> 1. Assemblies Waiheke WISE. Growth of house competitions. 2. Complete curriculum audits. Faculty reviews. 3. Newsletter or letter once every two weeks. Three postings a week on Facebook/website. 4. Five Assistant Principals 2021. Grow the role of in-school teachers for kahui ako. 5. Assemblies, newsletters, meetings and staff meetings. 	<ol style="list-style-type: none"> 1. These were completed to varying degrees, however, nothing to measure. 2. Completed with current faculty reviews on a three year cycle. 3. Completed. 4. Five Assistant Principals were used in 2021. There is no evidence of growth in the role of in-school teachers for Kāhui Ako. 5. Completed throughout the year. 	<p>All actions were completed although it must be mentioned that any actions likely to have a large impact were absent.</p> <p>From these actions and the lack of markers used to measure their impact, I am unable to say how effective or ineffective these actions were for this goal.</p>	<p>Evaluate the current strategic goal and actions associated with the goal.</p> <p>Adjust the strategic plan and annual plan 2022 to provide measurable strategies and actions.</p>

Planning for next year:

Provide an updated strategic plan and annual to the BoT. Implement the annual plan. Evaluate the plan at the end of 2022.

GOAL TWO

Strategic Aim	Waiheke High School understands and honours the principles of Te Tiriti o Waitangi and this bicultural foundation is evident in all of our actions and decision making (mahi tahi).
Annual Aim:	<ol style="list-style-type: none"> 1. Review Te Ao Maori content across the curriculum 2. Education Perfect Te Reo course for all staff. 3. Te Ao Maori Strategic Plan 2021-2022
Target:	A noted weakness of the strategic aim/annual aim is that it is very hard to measure. The aim is not clear enough. Some targets are tasks which are either completed or incomplete which provides a measure. There are a number of actions under this one strategic goal, which makes it difficult to drive into an issue.
Baseline Data:	I have been asking for the baseline data mentioned above, however, I have not yet received this. In future I will have the baseline data in this box as a starting point.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Report against baseline data 2019 and 2020. 2. 24 staff completed this (WaiCoL). Teacher Te Reo progressions in place from WaiCoL. 3. Te Reo Maori progressions for tamariki. Te Reo Māori progressions against Teacher Standards – 6 criteria. Transition from Ngapurapura to Piringakau. 	<ol style="list-style-type: none"> 1. Completed and Te Ao Māori content increasing. 2. Completed. 3. Te Reo Māori progressions completed by WaiCoL. Transition work is still a work in progress. 	<p>All goals were completed except for the transition work. Covid was sighted as a reason why this had not progressed.</p> <p>A strategy for a transition plan is required.</p>	<p>Evaluate the current strategic goal and actions associated with the goal.</p> <p>Adjust the strategic plan and annual plan 2022 to provide measurable strategies and actions.</p> <p>Create a strategy from Ngapurapura to Piringakau.</p>
Planning for next year:			
Provide an updated strategic plan and annual to the BoT. Implement the annual plan. Evaluate the plan at the end of 2022.			

GOAL THREE

Strategic Aim	Waiheke High School culture embraces uniqueness, inclusiveness and diversity. We are open and diverse. We understand that success is different for every student (Manakitanga, Whanaungatanga).
Annual Aim:	<ol style="list-style-type: none">1. To develop understanding and response to the NZCER Student Wellbeing.2. Complete NZCER staff wellbeing survey.
Target:	A noted weakness of the strategic aim/annual aim is that it is very hard to measure. The aim is not clear enough. Some targets are tasks which are either completed or incomplete which provides a measure. There are a number of actions under this one strategic goal, which makes it difficult to drive into an issue.
Baseline Data:	I have been unable to locate baseline data at this point.

Actions	Outcomes	Reasons for the variance	Evaluation
<i>What did we do?</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
1. Develop and discuss Student wellbeing at Student Council. 2. Complete survey and develop next steps.	1. Discussions have occurred but continue with guidance counsellor in 2022. 2. Have been advised by NZCER not to do this so often. In 2022 with the guidance counsellor.	Neither of these goals have occurred. The guidance counsellor had some time off in 2021 which made things difficult to coordinate. Covid added another dimension of difficulty. It must be noted that more measurable goals may have contributed to a greater success of the actions.	Evaluate the current strategic goal and actions associated with the goal. Adjust the strategic plan and annual plan 2022 to provide measurable strategies and actions. Explore whether these actions are still relevant. Make changes so that the actions can be measurable.
Planning for next year:			
Provide an updated strategic plan and annual to the BoT. Implement the annual plan. Evaluate the plan at the end of 2022.			

GOAL FOUR

Strategic Aim	Waiheke High School will proudly have inspired learners and proud contributors who will inspire and connect with each-other, their teachers, their whanau and their motu.							
Annual Aim:	<div>1. To improve or maintain NCEA levels at Levels 1, 2, and 3.</div> <div>2. To improve or maintain NCEA Endorsements at Levels 1, 2 & 3.</div> <div>3. To increase the number of University Entrances.</div> <div>4. For all students to improve engagement – attendance to 85% across all levels/cohorts (Years 7 -13) for 2021</div>							
Target:	<div>1. L1 - 92%, L2 - 92%, L3 - 90%.</div> <div>2. Merit - L1 - 30%, L2 - 30%, L3 - 30%. Excellence - L1 -25%, L2 - 25%, L3 - 25%.</div> <div>3. 60%.</div> <div>4. 85%.</div>							
Baseline Data:	Overall Data							
	2020 WHS Target		2020 WHS Actual		2021 WHS Target		2021 Actual	
	L1	90%	L1	92%	L1	92%	L1	87.7
	L2	90%	L2	92%	L2	92%	L2	83.6
	L3	90%	L3	85%	L3	90%	L3	91.5

Merit Endorsement

		2020 (Target)	2020 (Actual)	2021 (Target)	2021 (Actual)
L1		35%	24.10%	30%	43.7
	L2	40%	21.40%	30%	17.4
	L3	35%	12.20%	30%	25.9

Excellence Endorsement

		2020 (Target)	2020 (Actual)	2021 (Target)	2021 (Actual)
L1		25%	16.70%	25%	11,3
	L2	25%	32.10%	25%	13.0
	L3	25%	16.30%	25%	27.8

University Entrance

2020 Target	2020 Actual	2021 Target	2021 Actual
60%	50%	60%	69.5

Attendance

2018	2019	2020	2021	2021
------	------	------	------	------

	Actual	Actual	Actual	Target	Actual
	83.2%	79.3%	82%	85%	79.6

Actions	Outcomes	Reasons for the variance	Evaluation
<i>What did we do?</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
<ol style="list-style-type: none"> 1. Tracking and monitoring. Implementation of the Y10 certificate. 2. Tracking and monitoring. Monitoring and meeting with high achieving students on a monthly basis. 3. Tracking and monitoring. Ensuring subject selection of students opens up UE pathways. 4. Follow up from whānau teachers. Weekly reporting in place. 	<ol style="list-style-type: none"> 1. Level 1 achievement was 4.3% under the target. Level 2 achievement was 8.4% under the target. Level 3 achievement was 1.5% over the target. 2. Level 1 had significantly more merit endorsements but significantly less excellence endorsements. Level 2 had significantly less merit and excellence endorsements. Level 3 was a little under the target for merit endorsements and met the target for excellence endorsements. 	<ol style="list-style-type: none"> 1. Tracking and monitoring doesn't seem to be as effective as it needed to be. Covid played a large part. However, L3 had excellent results. 2. Tracking and monitoring not effective for a cohort who had already been flagged as a concern. Absenteeism is a huge issue, especially during covid times. No evidence of meetings for 'high achieving students'. 3. Careful monitoring of subjects, tracking and monitoring effectively. Also the cohort has 	<ol style="list-style-type: none"> 1. The way we track and monitor students needs to be reviewed and a more effective program implemented. 2. Other strategies are required for cohorts who are flagged early as being problematic. Perhaps a team to drive this. 3. Strategies to improve attendance is required. Our processes need to be evaluated.

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| | <ul style="list-style-type: none">3. University Entrance is 9.5% above the target.4. Attendance was 5.4% below the target. | <ul style="list-style-type: none">performed well right throughout their schooling.4. Covid played a large part in the disruption regarding attendance. Are students engaged in their learning? | |
|--|---|---|--|

Planning for next year:

Provide an updated strategic plan and annual to the BoT. Implement the annual plan. Evaluate the plan at the end of 2022.



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12 May 2022

To whom it may concern

Kiwisport Disclosure (for Financial Statements Dated 31.12.2021)

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$8,970.55 (excluding GST).

Rachael Wheeler
Business Manager
Waiheke High School

Inspired Learners. Proud Contributors.

Whaia te pae tawhiti.

Pursue your goals to the furthest horizon.